



FY 2017-2018 Adopted Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

County of Moore

North Carolina

For the Fiscal Year Beginning

July 1, 2016

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget presentation to the County of Moore for its annual budget for the fiscal year beginning July 1, 2016.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. The award is valid for a period of one year only. We believe our budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



**County of Moore
North Carolina**

**Adopted Annual Budget
Fiscal Year 2017-2018**



Catherine Graham
Chair, Board of Commissioners

Otis Ritter
Vice Chair

Frank Quis
Commissioner

Louis Gregory
Commissioner

Jerry Daeke
Commissioner

J. Wayne Vest
County Manager

Janet Parris
Assistant County Manager



County of Moore

MISSION:

Providing exceptional services that make Moore County a premiere community in which to live, work and raise a family

VISION:

Governing conservatively with innovative leadership and providing exemplary public service

VALUES:

Commitment to public service through integrity, respect and compassion to earn the public's trust



A Quick Index

Top 10 Common Questions About the Moore County Budget

What is the County's tax rate and estimated tax value? ***\$.465/\$100 Valuation with an estimated tax value of \$12,213,976,325.00***

What is the total General Fund budget of the County? ***\$92,727,517***

How much revenue comes from property taxes? Sales tax? ***Property tax generates \$55,611,895 and Sales Tax generates \$17,400,136 for a total of \$73,012,031 in Revenue to the General Fund***

What percentage of the budget is spent on departments and activities supported by the General Fund? ***51%, page 17 shows the services supported by the General Fund***

What amount and percentage of the budget is spent on Education? ***\$40,753,030 (\$35,570,980 in operations and \$5,182,050 in Debt Service) or 43.94% of the General Fund expenditures is spent on Education***

What is the Capital Reserve for Governmental Project balance? ***\$23,680,690 as of June 30, 2017***

How many employees work for the County? ***651 total for all County Departments***

Does the County have a Fiscal Policy that guides how funds are reported? ***Yes see section on County Goals and Financial Policies in this document starting at the bottom of page 55***

What does "GAAP" mean? ***Generally Accepted Accounting Principles is the uniform minimum standards of and guidelines for financial accounting reporting.***

What is the Organizational Structure of Moore County Government? ***See page ix of this section for the organizational structure of Moore County.***

Want to find something else? See more details in the Table of Contents section.

Introduction



The pages in this document represent our plans to utilize the County's resources to continue a quality of life that is safe, clean, prosperous, and enjoyable. Moore County is also our home, and we take pride in having the opportunity to improve the County through our professional lives each day. We are pleased that by reading this document you share our desire to enhance one of the most vibrant counties in the nation. We hope that readers at all levels of budget experience will find this document to be an informative presentation of the challenges that face Moore County.

County budgets can be complex and confusing. Discussions often present the same information from more than one perspective. Technical terms like "Unrestricted Intergovernmental Revenue," for example, can also be confusing, so this document attempts to define and clarify terms wherever necessary; should it fail to do so, please contact the County Manager's Office at (910) 947-6363.

The layout of the document is intended to take the reader from the broadest budget presentations (trends, consolidated totals, etc.) to the more specific budget presentations (individual departmental budgets, specific projects, etc.). Realizing that information needs differ for every reader, the document is divided into sections to provide easy "flip-to" access.

County Manager's Message: The County Manager discusses the major issues that affect County operations. In essence, the County Manager defines the costs of the issues facing the County (expenditures) and proposes the resources (revenues) to apply to each issue.

Budget Ordinance: The actual legally binding ordinance that establishes the new annual budget.

County Board Goals & Financial Policies: Council's goals for the next fiscal year are established. Fiscal management policies are also presented, including modifications for the new budget year.

Budget Guide and Budget Development Policy: How does the County develop its budget document, and what do all the pages of numbers and tables mean anyway? The section dissects the structure of the budget, and explains the relationships between its many facets. We recommend that the novice reader start here to gain an understanding of the preparation of the annual budget.

About County Services: This section includes brief descriptions of the various County departments and divisions, and the responsibilities of each.

Budget Summary: The document begins to evaluate the numbers that have been articulated in the County Manager's Message and officially proposed in the Budget Ordinance. A context for the budget begins to develop as it is related to budgets of previous years. Consolidated summaries, as well as the detail underlying budget decisions, focus on the premises used to develop the budget. The section presents trends and assumptions for revenues and expenditures, as well as discussions of fund balance projections and personnel projections.

General Fund, Enterprise Funds, and Other Funds Sections: Every County department or division appears with individual presentations of performance measures, objectives, and budgets. The presentations of the departments—and how they relate to their individual funds—are the most specific presentations of the budget.

Performance Measures: This section was created with the FY15/16 budget document that was submitted and we are expanding on the County's critical measures each fiscal year. Each department is asked to report on one or more critical measure to provide the citizens of Moore County. We have included a short



Introduction

narrative, approved with the FY16/17 budget as well as staffing. The FY16/17 year end performance measures are included in this document as of June 30, 2017.

Capital Improvements: A feature section that highlights special County capital improvement initiatives, including those with state or federal grant funding.

Debt Service: The County's debt position is discussed with projections for future debt needs.

Five Year Financial Forecast: What are the assumptions that will guide the decision-making process in the coming years? Forecasts for expenditures and revenues establish the parameters for budgets to five years in the future.

Supplementary Information: Find some background information about the County of Moore here. Included are demographic, geographic, historical, and statistical information, as well as the County's pay plan.

Budget Glossary: If a term is not defined in the document, look here. Most acronyms and technical terms are defined when they first appear in the document, but some are defined here to provide needed explanations. We expand on this section each fiscal year.

To find specific information that appears in individual sections, please refer to the Table of Contents in the front of the document.

Budget Process

Budget Preparation Overview

Budget preparation affords departments the opportunity to reassess their goals and objectives and the strategies for accomplishing them. Even though the budget may be heard by the Board of Commissioners in May and adopted in June, its preparation begins at least six months prior with projections of the County's reserves, revenues, and financial capacity. It is against this backdrop that departmental expenditure requests are formulated and reviewed. The FY 2017-2018 Budget Calendar is displayed in this document.

Financial Forecasting

The annual budget process begins with the Budget Office preparing revenue and expenditure projections. These projections serve as the framework for financial decision-making during the County's annual strategic planning and budget process. The Budget Office updates the County's general fund forecast annually to adjust for changes in local, state, and national economic conditions and trends; changes in County's priorities and policies; and other variables that might affect the County's ability to provide needed services and maintain its financial health in future years.

County Commissioners' Strategic Planning

Linking important objectives with necessary resources requires a process that identifies key goals at the very beginning of budget preparation. The annual strategic planning process begins with the Board of Commissioners' Retreat in January, at which time the Commissioners identify their goals and priorities for the upcoming fiscal year. The Commissioners' directives set the tone for the development of the annual budget.

Introduction



Departmental Budget Development

Departments begin developing their budget requests in January. During this phase, departments are encouraged to thoroughly review all programs and services assessing their “value” and priority to the citizens of Moore County. Examination of current departmental programs or positions for possible consolidation, reduction, or elimination is strongly suggested.

Any new programs or services that departments would like to be funded are submitted to the Budget Office as expansion requests. Expansion requests identify the program’s purpose, costs, objectives, and proposed funding sources. The expansion request also describes how the new or enhanced program is linked with overall Board of Commissioners’ priorities. Departments are encouraged to prioritize their expansion requests and only submit a limited number of requests each year.

In addition to the budget worksheets and expansion request forms, departments are required to submit the following information to the Budget Office.

- **New or Increased Fees.** Proposals for new or increased user fees are also submitted with the departmental budget request packages.
- **Performance Objectives & Measures.** Performance measures are used to report on the achievements, impacts, and outcomes of key County programs. Departments submit an update of their performance objectives and measures during the budget process. Departments report on prior year performance, update current year estimates, and set targets for the upcoming fiscal year. Departments are also encouraged to continually evaluate and refine their performance indicators to ensure that they accurately reflect the organization’s mission and priorities.

County Manager Review

Once the Budget Office has completed its technical review of the budget, department directors meet with the County Manager in team sessions to discuss the operating and capital budget requests. Expansion requests are evaluated based on the County’s financial capacity and on how they relate to the Commissioners’ priorities. With a recessionary economy, budgets have actually been reduced in most cases, but are still based on the County financial conditions and Commissioner’s goals. Following these senior management sessions, a countywide proposed operating budget is developed.

Budget Adoption

Moore County adopts its annual operating budget in accordance with North Carolina General Statutes (N.C.G.S. 159 – Local Government Budget and Fiscal Control Act). These statutes require that counties adopt a balanced budget in which estimated revenues and appropriated fund balances equal expenditures. The County Manager must submit a balanced budget proposal to the Board of Commissioners by June 1 of each year, and the Board of Commissioners must adopt the Budget Ordinance by July 1. A formal public hearing is required to obtain taxpayer comments before County Commissioners adopts the budget. By state law, the fiscal year begins on July 1 and ends on June 30.

Budget Amendments & Revisions/Transfers

After the Budget Ordinance is enacted, state law permits the Board of Commissioners to amend it at any time during the fiscal year. Each amendment must continue to adhere to the balanced budget statutory requirements. Amendments may not change the property tax levy or alter a taxpayer’s liability.

Budget revisions are also called budget transfers within a departmental budget not affecting the total departmental appropriation or fund total. Budget revisions/transfers do not require Board of Commissioners’ approval.



Basis of Budgeting

As required by the North Carolina Local Government Budget & Fiscal Control Act, the budget is prepared and adopted using the modified accrual basis of accounting. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available. The County considers all revenues available if they are collected within 60 days after year end, except for property taxes. Those revenues susceptible to accrual include investment earnings, sales tax, and grants as earned.

During the year, the County's accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via monthly accounting system reports. At year-end, the County's Comprehensive Annual Financial Report (CAFR) is prepared on a basis consistent with generally accepted accounting principles (GAAP). This basis of accounting conforms to the way the County prepares its budget, with a couple of notable exceptions. One, certain items that are referred to as revenues and expenditures in the budget are included as other financing sources and uses in the CAFR. In addition, for financial statement presentations, proprietary funds are adjusted to the full accrual basis. The most significant differences between the budget and CAFR for proprietary funds are: capital outlay & debt service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheet accounts in the CAFR (GAAP); and depreciation is recorded as an expense in the CAFR (GAAP) and not recognized for budgetary purposes.

All outstanding encumbrances on the accounting system on June 30 are carried over into the next year's budget. Outstanding encumbrances at year end do not constitute expenditures as liabilities.

Local Governments exist to provide a wide range of basic services on which we all depend; police and fire protection, streets and sidewalks, water systems, garbage collections, and parks, just to name a few. The ability of a local government to provide this wide range of services rests on its financial decision-making. This document contains Moore County's FY 2017-2018 Adopted Budget, which is the financial plan that will guide County operations over the next year.



Structural Organizational Chart

Moore County, North Carolina

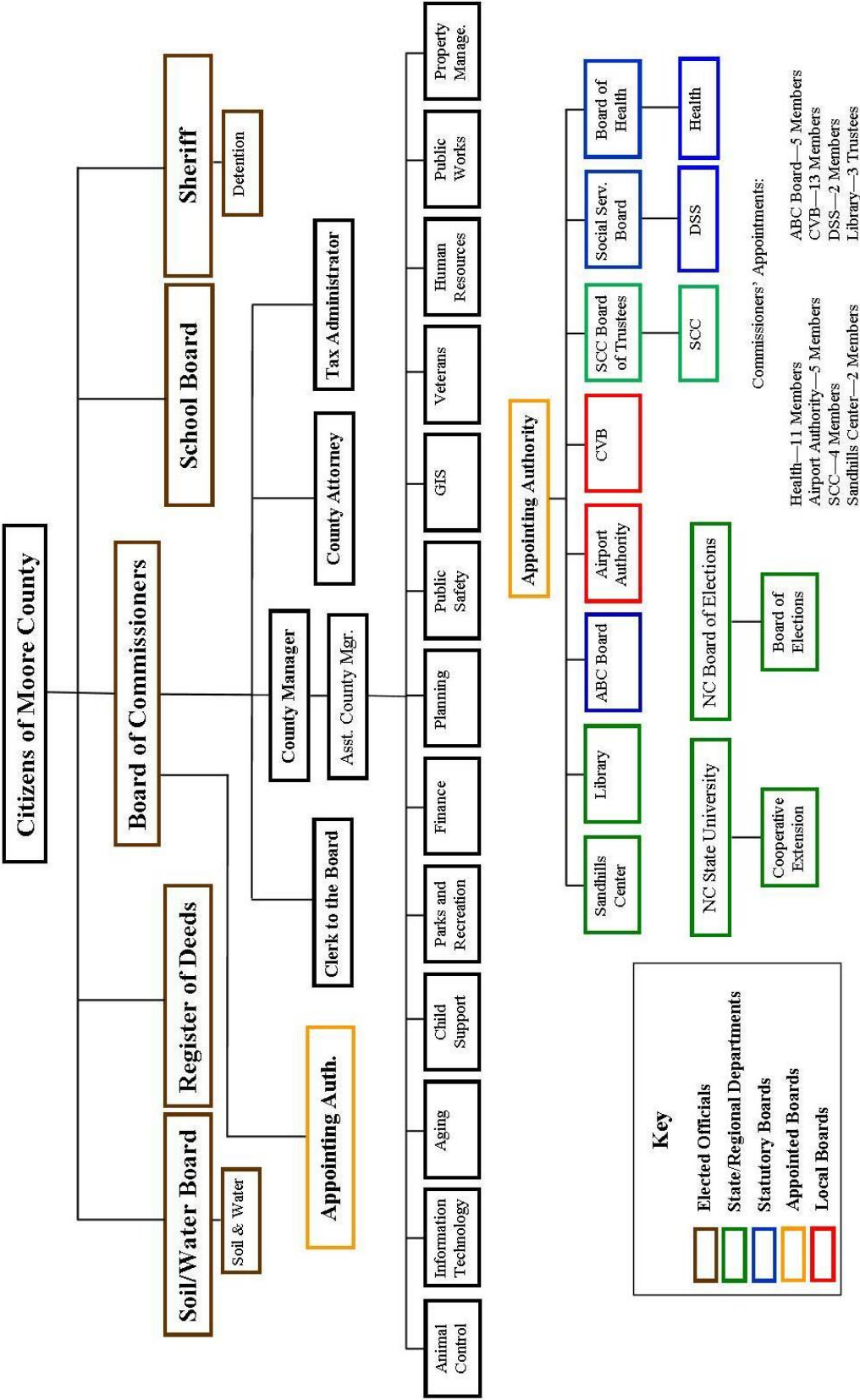


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Manager's Budget Recommendations for Fiscal Year 2018

May 16, 2017

INTRODUCTION:

The Honorable Catherine Graham, Chair
Honorable Members of the Moore County Board of Commissioners

As Moore County Manager, I am pleased and honored to present to the Board of Commissioners the 2018 fiscal year budget which has been developed in accordance with Section 159 of North Carolina General Statutes and the Local Government Budget and Fiscal Control Act.

Although this document is termed the, "Manager's Budget Recommendations" it is the result of several meetings and discussions by the Budget Team with the County Department Directors, as well as, the leaders of other organizations and entities that receive funding from/through the County. The Budget Team Members are listed below. The Organizational Chart of the County Structure is on page viii of this Budget Document in the Introduction Section.

Name	Position/Title
Catherine Graham	Moore County Board of Commissioners, Madam Chair
Frank Quis	Moore County Board of Commissioners
Laura Williams	Clerk to the Board
Caroline Xiong	Chief Finance Officer
Denise Brook	Human Resources Director
Tami Golden	Internal Auditor
Janet Parris	Assistant County Manager
Wayne Vest	County Manager



OVERVIEW:

The Manager's recommended budget provides a sound basis and balanced budget plan for managing the upcoming fiscal year's revenues and expenditures across all fund types and has been developed with the guiding principles of:

- I. Ensure the appropriate level of services for the citizens of Moore County to include a review of the tax rates for the General Fund, Advanced Life Support, and Fire Service District
- II. Prioritize education, public safety, and public health
- III. Identify expense reductions and ensure effective fund and position allocations
- IV. Preserving the employee compensation package to include the potential of Cost of Living Adjustment and to include the sustainability of the County Self-Insurance program

The 2018 Recommended Budget is balanced at \$136,156,559 for all County operations and debt service requirements which equates to a 3.33% increase as compared to the fiscal year 2017 adopted original budget. The Net Total 2018 Recommended Budget is \$127,441,954 as compared to the Net Total 2017 adopted budget of \$123,008,476 which is 3.60% increase. The difference between the gross budget and net budget is related to transfers and assessments within County departments that serve to show the actual cost associated with department operations.



GUIDING PRINCIPLES

- I. Ensure the appropriate level of services for the citizens of Moore County to include a review of the tax rates for the General Fund, Advanced Life Support, and Fire Service District:

The Budget Team along with Department Directors and other agency leaders worked diligently together throughout the budget process evaluating programs positions, line items, etc. to allocate appropriate funding levels which have now been incorporated in the recommended budget. Major areas include:

General Government

Public Safety

Health and Social Services

Education

Water and Sewer

Environmental and Community Development

Cultural/Recreation

Capital Projects

Debt Service



GUIDING PRINCIPLES (Continued)

MOORE COUNTY RATE CHART

COUNTY GENERAL AND ADVANCED LIFE SUPPORT

	11/12	12/13	13/14	14/15	15/16	16/17	17/18
COUNTY GENERAL	0.465	0.465	0.465	0.465	0.465	0.465	0.465
ALS	0.02	0.02	0.02	0.02	0.020	0.030	0.030

FIRE DISTRICTS

	11/12	12/13	13/14	14/15	15/16	16/17	17/18
S FIRE, AMBULANCE, RESCUE DISTRICT					0.080	0.085	0.090
A SOUTHERN PINES	0.089	0.089	0.089	0.089			
B CRESTLINE	0.085	0.083	0.083	0.083			
C PINEBLUFF	0.089	0.086	0.086	0.086			
D PINEHURST	0.084	0.084	0.084	0.084			
E SEVEN LAKES	0.04	0.04	0.04	0.04			
F WEST END	0.059	0.059	0.059	0.069			
G EASTWOOD	0.07	0.07	0.07	0.07			
H CIRCLE V							
J ROBBINS	0.061	0.063	0.063	0.063			
K CARTHAGE	0.067	0.064	0.064	0.064			
L CAMERON							
M HIGHFALLS	0.066	0.066	0.066	0.066			
N EAGLE SPRINGS	0.078	0.075	0.075	0.075			
P ABERDEEN	0.093	0.092	0.092	0.092			
Q CRAINS CREEK	0.111	0.111	0.111	0.111			
T WHISPERING PINES	0.058	0.058	0.058	0.058			
V CYPRESS POINTE	0.079	0.081	0.081	0.081			
W WESTMOORE	0.071	0.07	0.07	0.07			

- The recommended budget maintains the County General Tax Rate at .465 per \$100 of valuation
- The recommended budget maintains the Advanced Life Support Rate at .03 per \$100 of valuation
- The recommended budget proposes a Rural Fire, Ambulance, Rescue Rate of .09 per \$100 of valuation which allows a continued phase-in approach to the Fire Commission's funding formula



GUIDING PRINCIPLES (continued):

II. Prioritize education, public safety, and public health:

The General Fund (100) and the overall budget, continue to demonstrate the County's commitment to education, public safety, and public health as has been the case for years past. Funding for activities in these categories accounts for approximately 75% of the General Fund and overall budget.

General Fund Expenditures	FY18 Budget	%
Education (including debt)	\$40,753,030	43.95%
Human Services	\$16,689,491	18.00%
Public Safety	\$13,279,666	14.32%
General Government	\$12,403,321	13.38%
Environmental	\$3,508,054	3.78%
Debt (excluding education)	\$2,731,110	2.95%
Non-Dept/Non-Profits	\$1,563,847	1.69%
Cultural	\$1,231,137	1.33%
Transfers	<u>\$567,861</u>	0.61%
Total	\$92,727,517	



GUIDING PRINCIPLES (continued):

III. Identifying expense reductions and ensuring effective fund and position allocations:

Although the overall FY 2018 budget includes an increase of 3.33%, the Budget Team worked diligently throughout the budget development process in reviewing requests, reviewing operations, reviewing revenue and expense trends, and allocating funds to maximize service delivery.

The chart below provides the total Full Time Equivalent (FTE) allocation for FY 2018 as well as a comparison to FTE allocations for prior years to FY 2008. The proposed budget includes an increase of 16 full-time positions with the General Fund accounting for 7.85 of the positions and non-General Fund agencies accounting for 8.15. The fractional full time figure accounts for employees that have time allocated across multiple funds. There is a more detailed chart for FTE's by departments located under the Budget Summary Tab.

Number of Employees (All Funds)

FY	Full time	Part time	Total # of Employees	Total FTE's
FY07-08	615.0	58.0	673.0	644.0
FY08-09	623.0	30.0	653.0	638.0
FY09-10	629.0	24.0	653.0	641.0
FY10-11	620.0	18.0	638.0	629.0
FY11-12	610.0	17.0	627.0	618.5
FY12-13	611.0	17.0	628.0	619.5
FY13-14	617.0	19.0	636.0	626.5
FY14-15	626.0	16.0	642.0	634.0
FY15-16	632.0	11.0	643.0	637.5
FY16-17	632.0	11.0	643.0	637.5
FY17-18	648.0	6.0	654.0	651.0

Manager's Message



Fiscal Year Budgeted Employee Position Count by Department

Department	FY 2012-13		FY 2013-14		FY 2014-15		FY 2015-16		FY 2016-17		FY 2017-18	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administration	4		4		4		4		5		6	
Aging	20	1	20	1	20	1	20	1	20	1	20	1
Child Support	10		10		10		10		11		11	
Child Support - Day Reporting Center	1		1		1		1		0.15		0.15	
Child Support - Youth Services	1		1		1		1		0.85		0.85	
Cooperative Extension	7		7		7		6		6		6	
County Attorney	6		7		7		7		6		7	
District Attorney's Office	0		0		0		0		0		0	
Elections	4		4		4		4		3		4	
Financial Services	7		7		7		7		7		7	
Governing Body	1		1		1		1		1		1	
Health	51	1	53	1	51	1	50	1	46	1	46	1
Human Resources	3		3		3		3		3		3	
Information Technology	10	1	8	1	8	1	10		12		12	
IT - Geographical Information Systems (GIS)	4		3		3		3		3		3	
Library	9		9		9		9		9		9	
Parks & Recreation	5	1	5	1	5		5		5		5	
Planning & Community Development	14		13	1	13	1	13		12		5.67	
Code Enforcement/Inspections	0		0		0		0		0		4.83	
Public Safety - E911 Communications	15		15		15		15		15		15	
Emergency Management/Fire	3		2.25		2.25		2.25		2.25		2.6	
Public Works - Solid Waste	10		9		9		9		9		9	
Register of Deeds	10		10		10		10		10		10	
Sheriff	76	1	76	1	76	1	77		78		80	
Sheriff - Detention Center	42		42		56		57		57		60	
Sheriff - Animal Operations	9	3	10	4	10	4	11	3	11	3	11	1
Social Services	101		102		102		99		101		102	
Soil & Water Conservation	4		4		3		3		3		3	
Tax	27		25		24		24		24		24	
Veterans	3		3		3		3		3		3	
Property Management	25	0	25	0	25	0	25	0	27	0	27	0
TOTAL GENERAL FUND 100	482	8	479.25	10	489.25	9	489.25	5	490.25	5	498.10	3
Emergency Medical Services Fund 200	58		66.75		66.75		72.75		71.75		78.4	
Transportation Fund 230	11	9	11	9	10	7	10	6	10	6	11.5	3
Self Insurance Fund Fund 810	1		1		1		1		1		1	
Public Works - Utilities Fund 610	40		40		40		40		40		40	
Public Works - WPCP Fund 610	19	0	19	0	19	0	19	0	19	0	19	0
TOTAL OTHER FUNDS	129	9	137.75	9	136.75	7	142.75	6	141.75	6	149.9	3
Totals	611	17	617.00	19	626.00	16	632.00	11	632.00	11	648.00	6
Total Number of FTEs	619.5		626.5		634.0		637.5		637.5		651.0	



GUIDING PRINCIPLES (continued):

- IV. Preserving the employee compensation package to include the potential for a Cost of Living Adjustment and to include the sustainability of the County Self-Insurance program:

The FY 2018 proposed budget includes the following:

Fully funding employee advancement through the step program

Fully funding longevity as detailed in the personnel policy, and includes a recommendation for expanding the longevity program to employees hired after July 01, 2010. This provision would eliminate the Service Pay provision in the personnel policy

Expanding the 4-hour leave for involvement in children's school activities provision to allow for 8 hours of annual leave for community involvement. This provision does not allow for unused hours to be carried forward into subsequent fiscal years

Setting annual holiday leave at 12 days as compared to the current allocation of 11 or 12 days depending on which weekday Christmas day is calendared

Fully funding of employee retirement contributions

A 2% C.O.L.A to be effective with pay period starting 1/06/2018 for all employees

No changes to the current self-insured health insurance program; no changes to employee deductibles, co-pays, out-of-pocket (plan design)

Funding 401K contributions for both law enforcement and non-law enforcement at the current level

Life insurance at 2X an employee's annual salary

Wellness Works Program which is treated as an assessment back to the departments based on the number of funded positions and equating to a charge of \$500 per employee. Operations of Wellness Works are being provided by First Health of the Carolinas.



FUNDS, BALANCES, AND DEFINITIONS:

The process of developing the budget for the 2018 fiscal year involved reviewing the June 30, 2016 audited data for the various accounting funds for fund balances, cash balances, and trends. The charts below provide a list of the funds that were part of the review process and provide the Fund Type along with any specific notes regarding some of the funds. The information contained in the Audited Fund Balances Chart was taken from the Moore County Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2016. A brief description/definition of the Fund Types is included below the charts.

Chart 1: Fund Name and Type (Multi-Year Capital Project Funds are not listed)

Proposed FY17/18 Annual Budget Fund and Fund Type			
Fund	Fund Name	Fund Type	
100	General	General	Annual
200	Public Safety/Emergency Management	Special Revenue	Annual
210	E911 Telephone	Special Revenue	Annual
215	Fire, Ambulance, Rescue District	Special Revenue	Annual
220	Soil Water Conservation District	Special Revenue	Annual
230	Transportation Services	Special Revenue	Annual
240	Multi-Year Grant	Special Revenue	Multi-year
250	Capital Reserve-Projects	Special Revenue	Multi-year
251	Capital Reserve-Debt	Special Revenue	Multi-year
252	Capital Reserve-Enterprise	Special Revenue	Multi-year
253	Capital Reserve - College Projects	Special Revenue	Multi-year
254	Capital Reserve - College Debt Service Reduction	Special Revenue	Multi-year
256	Capital Reserve - Schools Debt Service Reduction	Special Revenue	Multi-year
600	Water Pollution Control Plant	Enterprise	Annual
610	Public Utilities	Enterprise	Annual
620	East Moore Water District	Enterprise	Annual
810	Risk Management	Internal Service	Annual
Total County Funds			
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	Annual
640	Airport Authority	Comp Unit/Enterprise	Annual
Total Component Units			



Manager's Message

FUNDS, BALANCES, AND DEFINITIONS (continued)

Chart 2: Audited Fund Balances

Cash & Fund Balances Audited for FY16				
Fund	Name	Cash 6/30/16	Total Fund Balance 6/30/16	FUND TYPE
100	General	\$20,946,171	\$27,060,438	General
200	EMS	\$1,274,469	\$1,538,375	Special Revenue
210	E911 Telephone	\$1,190,574	\$1,209,313	Special Revenue
215	Fire, Ambulance, Rescue District	\$82,938	\$118,147	Special Revenue
220	Soil Water Conservation District	\$64,587	\$63,862	Special Revenue
230	Transportation	\$328	\$111,259	Special Revenue
240	Multi-Year Grant/Restricted	\$649,565	\$95,568	Special Revenue
250	CR-Project	\$22,186,278	\$22,186,278	Special Revenue
600	WPCP	\$6,419,343	\$16,920,752	Enterprise
610	Utilities	\$2,628,495	\$23,847,733	Enterprise
620	EMWD	\$753,977	\$2,002,200	Enterprise
810	Risk Mgmt	\$2,041,227	\$1,432,259	Internal Service

Note 1: Multi-year capital project funds are not listed

Note 2: C.A.F.R. Report – Unassigned FB is \$16,811,107 of the total FB amount of \$27,060,438 for the General Fund 100

Note 3: Multi-year Grant fund cash is restricted cash

Note 4: Funds not listed include Airport, CVB, and capital reserve for Moore County Schools and Sandhills Community College



FUNDS, BALANCES, AND DEFINITIONS (continued):

FUND DEFINITIONS:

General Fund – Basic fund which accounts for all financial resources and transactions not accounted for in other funds. The General Fund is used for accounts that have administrative functions but do not have a specific revenue source and are generally funded with General Fund tax dollars.

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Capital Project Funds – Capital Project Funds account for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary funds).

Enterprise Funds – Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity's principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity's costs, including capital costs.

Internal Service Funds – Internal Service Funds account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis.

Component Units – Blended component units are entities that are legally separate from the County but reported as if part of the County when they exist for the exclusive benefit of the County.



Manager's Message

FISCAL YEAR 2018 SUMMARY OF BUDGETED FUNDS:

The recommended 2018 budgeted revenues and expenditures are balanced at \$136,156,559 with the chart below providing the details of each fund in regards to Fund #, Fund Name, Fund Type, Proposed Gross Budget, Transfers, and Net Budget.

Proposed Gross and Net Budget by Fund FY17/18					
Fund	Fund Name	Fund Type	Gross Budget	Less Transfers	Net Budget
100	General/IT/PM	General	\$92,727,517	-\$5,215,285	\$87,512,232
200	Public Safety/Emergency Mgmt	Special Revenue	\$6,880,309	-\$1,711,226	\$5,169,083
210	E911 Telephone	Special Revenue	\$413,395	\$0	\$413,395
215	Fire, Ambulance, Rescue District	Special Revenue	\$4,293,816	\$0	\$4,293,816
220	Soil Water Conservation District	Special Revenue	\$21,271	\$0	\$21,271
230	Transportation Services	Special Revenue	\$1,017,384	-\$416,836	\$600,548
600	Water Pollution Control Plant	Enterprise	\$4,845,317	-\$307,617	\$4,537,700
610	Public Utilities	Enterprise	\$11,138,476	-\$925,591	\$10,212,885
620	East Moore Water District	Enterprise	\$2,013,500	\$0	\$2,013,500
810	Risk Management	Internal Service	<u>\$8,171,255</u>	<u>-\$8,400</u>	<u>\$8,162,855</u>
	Total County Funds		\$131,522,240	-\$8,584,955	\$122,937,285
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	\$1,696,695	-\$57,850	\$1,638,845
640	Airport Authority	Comp Unit/Enterprise	<u>\$2,937,624</u>	<u>-\$71,800</u>	<u>\$2,865,824</u>
	Total Component Units		\$4,634,319	-\$129,650	\$4,504,669
		Totals	\$136,156,559	-\$8,714,605	\$127,441,954



FISCAL YEAR 2018 SUMMARY OF BUDGETED FUNDS (continued):

TRANSFERS AND ASSESSMENTS:

Transfers are made up of assessment amounts charged to County departments but paid by an Internal Service Fund, such as Risk Management. Some examples include: health insurance, wellness assessment, liability and property insurance, worker's compensation, and unemployment.

Below is a list of the assessments included in the FY18 Budget for the General Fund:

Wellness Assessment	\$187,300
Health Insurance Costs	\$4, 104,240
Liability & Property Insurance	\$171,504
Unemployment Premium	\$36,565
Worker's Compensation Claims	\$464,884
Worker's Compensation Premium	\$221,407
General Fund Assessment	<u>\$29,385</u>
Total General Fund Assessments	\$5,215,285

The health insurance costs are 78.69% of the total assessment.



Manager's Message

OVERVIEW OF COMPENSATION & BENEFITS INCLUDED IN FY 2018 BUDGET:

Compensation and Benefits Recommendations:

The recommended FY 2018 budget proposes funding for the following:

- A 2% Cost of Living Adjustment (C.O.L.A.) effective January 06, 2018 for all County employees including those employees classified as Resource Employees.
- Completion of a pay and classification study for all county positions.
- Fully funding the Longevity plan. Expansion of longevity program to include employees currently covered by the Service Pay provision in the personnel policy and eliminating Service Pay from the Personnel Policy.
- Establishing the annual number of holidays at 12, a change from the current 11/12 allocation based on the calendar day of Christmas Day.
- Increasing the annual 4-hour leave for involvement in children's school activities to 8 hours and expanding the uses to include volunteer activities conducted in community a organization.
- Progression through the Step Plan for employees who are not at step 5 of his/her current position but are anticipating advancing during the fiscal year.
- Contribution to employee retirement which is budgeted at 7.50% for non-law enforcement employees and 8.25% for law enforcement employees.
- Contribution to employee 401k retirement plan at 3.00% for non-law enforcement employees with 3 or more years of service, 1.5% for non-law enforcement employees with fewer than 3 years of service, and 5.00% for law enforcement employees.
- Life insurance at 2X an employee's annual salary.
- Wellness Works Program which is treated as an assessment back to the departments based on the number of funded positions and equating to a charge of \$500 per employee.
- Employee health benefits coverage with no plan design changes

Controlling the cost of providing health insurance for employees continues to be a challenge as well as managing the plan and incorporating requirements as a result of the Affordable Care Act. In taking a proactive approach, the County offers a Wellness Center for employees and dependents as well as a wellness incentive for employees. The FY 2018 budget proposes no increases to the cost per employee for coverage and no increases for dependent coverage as well as keeping deductibles, co-pays, and out-



OVERVIEW OF COMPENSATION & BENEFITS INCLUDED IN FY 2018 BUDGET (continued):

of pocket levels the same. The review and analysis of the self-insurance plan indicates a need to consider modifications to the employee contribution provided by the County, dependent coverage premiums, as well as the copays, deductibles, out-of-pocket amounts, etc. The County's health insurance plan fully complies with provisions contained in the Affordable Care Act.

Regarding the continued proactive approach of offering a wellness incentive for employees, the FY 2018 budget requires all employees to pay a \$15.00 per pay period premium for health benefits coverage. The wellness incentive program offers a savings opportunity whereby employees choosing to participate in a biometric screening and consultation will receive a \$15.00 per pay period reduction in employee premium.



Manager's Message

OVERVIEW OF COMPENSATION & BENEFITS INCLUDED IN FY 2018 BUDGET (continued):

Premiums, deductibles and co-pays as identified in the chart below.

Health Benefit Plan Design FY 2016/2017 & FY 2017/2018 Proposed

	2016 - 2017 FCC/Ameritas/DST Health Solutions Aggregating \$150 \$80K/125% Paid/12	2017 - 2018 FCC/Ameritas/DST Health Solutions Aggregating \$150 \$80K/125% Paid/12
	Proposed Plan	Proposed Plan
	PPO In-Network	PPO In-Network
Primary Care Physician Visits	\$35	\$35
Specialist Physician Visits	\$70	\$70
Preventive Care	0%	0%
Deductible	\$1,500	\$1,500
Deductible Family Maximum	\$3,000	\$3,000
Coinsurance Maximum	\$2,000	\$2,000
Coinsurance Family Maximum	\$4,000	\$4,000
Hospital Services	Deductible/30%	Deductible/30%
Emergency Room	\$250/Deductible/30%	\$250/Deductible/30%
Pharmacy	\$150 Deductible (Brands) \$4/\$45/\$60/25% (\$100 max) \$1,000 OOP Max Single \$2,000 OOP Max Family	\$150 Deductible (Brands) \$4/\$45/\$60/25% (\$100 max) \$1,000 OOP Max Single \$2,000 OOP Max Family
Lifetime Maximum	Unlimited	Unlimited
Retirees	\$175 (\$25%); \$350 (50%); \$700 (100%)	\$175 (\$25%); \$350 (50%); \$700 (100%)
Employee - County Contribution	\$700	\$700
Employee - Monthly Contribution	\$0 \$32.50 - EWIP Non-Participation	\$0 \$32.50 - EWIP Non-Participation
Spouse	\$235.75/\$32.33	\$235.75/\$32.33
Child	\$112.75/\$32.33	\$112.75/\$32.33
Children	\$229.47/\$32.33	\$229.47/\$32.33
Family	\$263.38/\$64.62	\$263.38/\$64.62



FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS:

General Fund (Fund 100)

The General Fund is the largest fund within the budget making up 68.10% of the total budget and is balanced at \$92,727,517.

Services, departments, and activities supported by the General Fund are divided into eight categories as identified in the chart below. The chart also provides within each category a detailed list of services, departments, and activities falling within each category.

SERVICES, DEPARTMENTS, ACTIVITIES SUPPORTED BY GENERAL FUND REVENUES

GENERAL GOVERNMENT

Administration
Governing Body
Human Resources
Finance
County Attorney
Tax and Revaluation
Elections
Register of Deeds
Information Technology/GIS
Property Management

ENVIRONMENTAL AND COMMUNITY DEVELOPMENT

Planning, Zoning, Inspections
Solid Waste
Cooperative Extension
Soil and Water Conservation

DEBT SERVICE

Debt Principal
Debt Interest

NON DEPARTMENTAL/NON PROFITS/TRANSFERS OUT

Grants/Non-Departmental/Transfers Out to Cap Reserve
Courts Facility Costs
Non Profits

HUMAN SERVICES

Health Department
Social Services
Child Support
Veteran's Services
Aging/Senior Center

CULTURAL DEVELOPMENT

Parks and Recreation
Library

PUBLIC SAFETY FUNCTIONS

Sheriff's Office
Sheriff - Detention Center
Sheriff - Animal Operations
Day Reporting Center
Youth Services
Public Safety Fire Marshall
Public Safety Communications

EDUCATION

Schools Expense, Capital, Digital Learning
Schools Debt
College Expense
College Debt



Manager's Message

FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

General Fund revenues are comprised from a variety of sources with the chart below providing a detailed list of the revenue sources and the expenditure details for each of the eight major categories of services, department, and activities. Following the chart is additional information related to revenue sources and additional points of interest related to expenditure categories.

General Fund Revenues	
Source	FY18 Budget
Property Tax	\$55,611,895
Sales Tax	\$17,400,136
Other Taxes	\$690,000
Interest	\$250,000
Departmental Fees	\$8,176,493
Grants	\$10,588,993
Transfers In	\$10,000
Total Revenues	\$92,727,517

General Fund Expenditures	
GF Expenditures	FY18 Budget
General Government	\$12,403,321
Public Safety	\$13,279,666
Environmental	\$3,508,054
Human Services	\$16,689,491
Cultural	\$1,231,137
Education (incl debt)	\$40,753,030
Debt (excluding education)	\$2,731,110
Non-Dept/Non-Profits	\$1,563,847
Transfers out- Courts	\$567,861
Total Expenditures	\$92,727,517

Revenue Source Property Tax:

- The property tax rate is proposed to remain at .465/\$100 of valuation for FY 2018 and is estimated to generate \$55,361,895 in revenue including discount, penalties and interest. There is an additional \$250,000 budgeted due to collection of prior year property taxes bringing the total budgeted property tax to \$55,611,895.
- The rate chart below provides the information regarding the rates for County General for prior years back to Fiscal Year 2012 for comparison purposes.

COUNTY GENERAL AND ADVANCED LIFE SUPPORT

	11/12	12/13	13/14	14/15	15/16	16/17	17/18
COUNTY GENERAL	0.465	0.465	0.465	0.465	0.465	0.465	0.465
ALS	0.02	0.02	0.02	0.02	0.020	0.030	0.030

NOTE 1: Fiscal year 2015/2016 is the first year of the current revaluation cycle (current adoption is 4 year cycle)



FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

- The total tax base which includes real property, personal property, motor vehicles and public service company values is estimated at \$12,213,976,325. At the time of development of this document, there are still several unknown legislative and property valuation factors that could have a negative impact on the tax valuation. The Woodlake community appeals are yet to move through the appeals process which may yield the largest impact.
- The proposed budget accounts for the 2% discount for early payment of property taxes prior to September 1, 2017. The impact of the discount is estimated at \$700,000. A positive result of the discount is that approximately 65% of property taxes are collected prior to the end of the discount period.
- The property tax revenue is based on a collection rate of 98.5% for real and personal property.
- A penny on the tax rate is projected to result in \$1,190,578 in revenue.

Revenue Source Sales Tax:

The sales tax estimate for fiscal year 2018 is \$17,400,136 which is a 5.63% increase over the current fiscal year projection of \$16,473,000. The projection is based on an analysis of the sales tax trend for this year as well as taking into consideration the continued impact of the expanded application of sales tax to include services.

Revenue Source Other Taxes:

Other taxes are made up of rental vehicles and ABC (alcohol beverage control) tax revenues. The budgeted amount of \$690,000 is an increase of \$18,000 from the current fiscal year due to the estimated increase in ABC funds.

Revenue Source Interest Earnings:

In distant years past, revenue from interest earnings provided about \$1.5 million to the General Fund. Due to the economic downturn, interest rates have been at historical lows, which have greatly impacted this revenue source. This budget recommends an increase in projections for this revenue stream setting the projected total at \$250,000.

Revenue Source Departmental Fees:

Revenues from user fees are expected to be \$8,176,493, which is a 3.85% or \$303,330 increase over the current year of \$7,873,163. These fees include any revenues generated by the departments through the County-adopted fee schedule. Generally, these fees are intended to pay or partially pay for a specific services offered by the County that is not widely used by the general public. Some departments that are included in the increase of fees for the General Fund are Planning, Solid Waste, Register of Deeds, Detention Center and Health.



FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Revenue Source Restricted Intergovernmental Revenues or Grants:

The total for this category of revenues is \$10,588,993.

The Department of Social Services expects to receive \$7,527,387 in revenues, which is \$639,583 higher than the current year revenues of \$6,887,804. The Health Department expects to receive \$738,240 in revenues, which is \$70,629 lower than the current year of \$808,869. Child Support expects to receive \$755,203 in revenues, which is \$7,000 higher than the current year expectation of \$748,203 and Aging expects to receive \$793,908 in revenues, which is \$49,596 lower than the current year expectation of \$843,504. The majority of the Aging decrease is due to giving up the RSVP grant received in previous years. The balance of \$774,255 for this revenue category is comprised of revenues related to Courts, JCPC, Solid Waste, Register of Deeds, Soil and Water, Sheriff, and Veteran Services.

Revenue Source Transfers In:

The transfers-in to the General Fund for the recommended FY 2018 budget are \$10,000 which is revenue for Bond Interest.

GENERAL FUND EXPENDITURE INFORMATION:

At the beginning of the budget process, as in years past, Department Directors were asked to carefully review each anticipated expenditure request in an effort to keep expenditures as reasonable and necessary as possible. Administration and the Budget Team had several meetings surrounding the development of the FY 2018 budget with the Department Directors to review departmental requests, ask questions, and determine priorities. Additional meetings and discussions were held with representatives from Moore County Schools, Sandhills Community College, and various other representatives. Subsequent to meeting with the Department Directors and others, the Budget Team continued to meet and review all of the submitted requests in an effort to create a responsible and balanced budget. Listed below are key considerations and critical aspects of proposed expenditures of the General Fund for FY 2018.

Expenditure Category General Government:

General Government expenditures are budgeted at \$12,403,321 as compared with FY 2017 of \$11,883,745 which is a 4.37% increase. The services provided by General Government departments are intended to support other County Government departments and services as well as those activities related to property tax assessments and collections, Elections and Register of Deeds.

Expenditure Category Public Safety:

Public Safety expenditures are budgeted at \$13,279,666 as compared with FY 2017 of \$12,886,969 which is a 3.05% increase. Public Safety functions include Sheriff (to now include Animal Operations), Detention Center, Day Reporting Center, Youth Services, Fire Marshal, and 911 Communications. The newly built Rick Rhyne Public Safety Center is fully operational and various functions continue to be evaluated to ensure appropriate staffing. Public Safety has and always will be a vital part of the services provided to those living, working, and visiting Moore County.



FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Expenditure Category Environmental:

Environmental expenditures are budgeted at \$3,508,054 as compared with FY 2017 budget expenditures of \$3,703,684 which is a 5.28% decrease. Departments and activities falling into this category include Planning (including Zoning and Inspections), Solid Waste, Cooperative Extension, and Soil & Water. The local residential and commercial building market has continued to experience improvement during the current fiscal year, a trend which looks to continue into and through next fiscal year.

Expenditure Category Human Services:

Human Services is comprised of the Health Department, Social Services, Child Support, Veteran's Services, and Aging/SEC. Animal Services was previously included in this category but was moved into the category of Public Safety when the operations were moved under the Office of the Sheriff.

The Health Department and the Department of Social Services comprise the largest portion of Human Services related expenditures accounting for \$14,456,970 of the total \$16,889,491 proposed budget of expenditures. The two charts below provide a detailed look at the current year proposed funding, as well as, a comparison for fiscal years budgeted figures back to FY 2013. The difference between the County Appropriation and the Total Budget for each department is made up of State and Federal grants, and fees.

Moore County Department of Social Services Fiscal Year Funding

Fiscal Year Budget	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
County Appropriation	\$4,363,973	\$4,039,664	\$4,022,387	\$3,499,829	\$3,029,069	\$3,153,545
Total Revenue Budget	\$6,830,310	\$7,288,287	\$7,310,122	\$7,903,610	\$6,899,804	\$7,539,387
Total Expense Budget	\$11,194,283	\$11,327,951	\$11,332,509	\$11,403,439	\$9,928,873	\$10,692,932
% of County Funding	38.98%	35.66%	35.49%	30.69%	30.51%	29.49%

Moore County Health Department Fiscal Year Funding

Fiscal Year Budget	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
County Appropriation	\$3,136,868	\$2,218,474	\$2,209,914	\$2,210,813	\$2,086,899	\$2,232,776
Total Revenue Budget	\$1,763,786	\$1,654,166	\$1,587,216	\$1,567,283	\$1,569,966	\$1,531,262
Total Expense Budget	\$4,900,654	\$3,872,640	\$3,797,130	\$3,778,096	\$3,656,865	\$3,764,038
% of County Funding	64.01%	57.29%	58.20%	58.52%	57.07%	59.32%



FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Expenditure Category Cultural Development:

Cultural Development expenditures are budgeted at \$1,231,137 as compared with FY 2017 of \$1,166,931 which is a 5.50% (\$64,206) increase. Funding in this category supports activities and functions within the Library and Parks & Recreation departments. The Library System budget includes funding for operations at branches in Aberdeen, Carthage, Pinebluff, Robbins and Vass. Parks and Recreation operations are located at Hillcrest Park and include baseball, softball, flag football, soccer, a walking trail, playground and Frisbee golf course; as well as a concession stand and picnic area. Other Parks and Recreation activities that take place at local school facilities include cheerleading, basketball, tennis, etc.

Expenditure Category Education (Including Debt Service) Moore County Schools and Sandhills Community College:

Funding for education is a major component of General Fund expenditures accounting for 43.95% of all general fund expenditures when totaling Expenses, Debt Service, Capital Outlay and other costs for both the Moore County Schools and Sandhills Community College. The two charts below detail the proposed fiscal year 2018 funding for the Moore County Schools and Sandhills Community College. The proposed funding takes into consideration statutory requirements for funding, the information provided by representatives of both entities, information regarding historic revenue and expenditure trends, as well as fund balance information.

There were a number of meetings with representatives from Moore County Schools regarding the various aspects of School funding of Current Expense, Capital Outlay, Digital Learning and Debt Service. During the current fiscal year, the Board of Commissioners adopted a Moore County School funding resolution and a budget development policy which established the mechanics of Moore County School funding. A resolution regarding Sandhills Community College funding was established in a prior year and has been incorporated into the Budget Policy. The recommended Moore County School allocation will require a modification to the Board adopted School funding resolution and Budget Policy. The recommendation is for implementation effective date of the School funding resolution to be effective beginning with the FY 2019 budget. Adhering to a funding formula that is based on property and sales tax revenues should prove to be a smoother process for Moore County and Moore County Schools representatives and will also allow for School funding growth as property tax and sales tax grow.

Initially, Moore County Schools presented a budget request of \$37,109,515 for Current Expense, Charter Schools, Capital Expense, and Digital Learning which is an increase of \$8,580,000 compared to FY 2017. Two major factors driving this request are the Schools desire to eliminate the allocation of fund balance and class size legislation that was set to become effective for the coming school year. Subsequent to the initial budget presentation, the North Carolina General Assembly delayed full implementation of the K – 3 class-size reductions until the next fiscal year. This General Assembly action resulted in a modified budget request from Moore County Schools of \$34,324,515 which is an increase of \$5,795,000 as compared to FY 2017. There have been numerous discussions between County and School representatives regarding fund balance, legislation, and budget and it is anticipated that these discussions will continue as the two Boards and Administrations work together on strategies.



FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

For Moore County Schools the FY 2018 recommended total allocation including debt service is \$34,622,463. The allocation for Current Expense is \$29,391,352 which is an increase of \$2,361,837 (8.74%) as compared to FY 2017, and is 40.26% of property and sales tax estimated at \$73,012,031. The allocation for Current Expense, Capital Outlay, and Digital Learning is \$30,591,352 which is an increase of \$2,061,837 (7.23%) as compared to FY 2017.

For Sandhills Community College, the budget process has been significantly simplified because of the agreement on a funding formula and required only a few conversations to finalize the recommendation for FY 2018. The second chart below provides funding information related to Sandhills Community College back to FY 2010. The formula for Current Expense is set at 6% of budgeted sales and property tax revenue with a guarantee for each subsequent year allocation to not fall below the previous year allocation. In FY 2016, that guarantee was used since 6% of the budgeted sales and property tax of \$70,723,789 yielded an allocation of \$4,243,427 which is below the FY 2015 allocation. For FY 2018, with the estimated increase in property and sales tax, the allocation to Current Expense for Sandhills increased by \$101,295 to \$4,380,722.

Total funding for Sandhills Community College takes into account allocations for Debt Service; Decline in Debt Service which is based on College debt figures prior to the 2016 bond refunding activities by the County and the base year figure of FY 2014; and a Capital Reserve transfer based on the Comprehensive Annual Financial Report (CAFR) results. The dollars for the CAFR related transfer reflect 6% of the dollars that were over-and-above the County fiscal policy of maintaining a 15% unassigned General Fund balance. With the funding agreement in place, each year the County transfers into Capital Reserve the amount of unassigned dollars over the 15% threshold, 6% of that amount will be allocated to this category for the College. Per the agreement, the College has some flexibility and discretions as to the use of these funds.

Looking at all of the allocation categories for Sandhills Community College, the total budget allocation for FY 2018 is set at \$6,130,567 and will most likely be impacted when the FY 2017 CAFR results are finalized.



Manager's Message

FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Total Moore County Schools Funding

FY	Student Enrollment	Current Expense	Capital Outlay	Digital Learning	Sub Total: Current, Capital, Digital	Debt Service	Debt Service Reduction	Total Funding
FY06/07	12,190	\$20,807,940	\$1,133,950	\$0	\$21,941,890	\$4,122,904		\$26,064,794
FY07/08	12,294	\$23,694,245	\$1,531,444	\$0	\$25,225,689	\$4,057,211		\$29,282,900
FY08/09	12,190	\$24,935,195	\$933,950	\$0	\$25,869,145	\$5,929,507		\$31,798,652
FY09/10	12,236	\$24,935,195	\$733,950	\$0	\$25,669,145	\$7,049,516		\$32,718,661
FY10/11	12,378	\$25,540,140	\$711,932	\$0	\$26,252,072	\$6,887,644		\$33,139,716
FY11/12	12,371	\$25,540,140	\$711,932	\$0	\$26,252,072	\$5,937,920		\$32,189,992
FY12/13	12,609	\$25,540,140	\$711,932	\$0	\$26,252,072	\$5,807,594		\$32,059,666
FY13/14	12,812	\$25,165,140	\$711,932	\$750,000	\$26,627,072	\$5,533,171		\$32,160,243
FY14/15	12,825	\$25,315,140	\$1,200,000	\$600,000	\$27,115,140	\$5,393,955	Add to Capital	\$32,509,095
FY15/16	12,838	\$26,265,140	\$750,000	\$750,000	\$27,765,140	\$5,263,064	Add to CE	\$33,028,204
FY16/17	12,849	\$27,029,515	\$750,000	\$750,000	\$28,529,515	\$5,324,881	\$208,290	\$34,062,686
FY17/18	12,869	\$29,391,352	\$750,000	\$450,000	\$30,591,352	\$4,031,111	Add to CE	\$34,622,463

Total Sandhills Community College Funding

FY	Current Expense	Debt Service	Cap Res/Debt Decline in Debt Service	CR/SCC Projects	Total Funding
FY09/10	\$4,135,541	\$1,999,964	\$0		\$6,135,505
FY10/11	\$4,011,475	\$1,778,376	\$0		\$5,789,851
FY11/12	\$4,011,475	\$1,994,274	\$0		\$6,005,749
FY12/13	\$4,121,819	\$1,950,925	\$0		\$6,072,744
FY13/14	\$4,121,819	\$1,781,368	\$0		\$5,903,187
FY14/15	\$4,265,064	\$1,733,404	\$47,964	\$454,079	\$6,500,511
FY15/16	\$4,265,064	\$1,689,115	\$92,254	\$208,048	\$6,254,481
FY16/17	\$4,279,427	\$1,691,838	\$89,530	\$233,963	\$6,294,758
FY17/18	\$4,380,722	\$1,150,939	\$598,906		\$6,130,567
			\$828,654	\$896,090	

* SCC has received all payments from this column



FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Expenditure Category Debt Service (Excluding Education):

Debt Service excluding education is budgeted at \$2,731,110 as compared with FY 2017 of \$3,061,907 which is a 10.80% decrease. This category of debt is associated with General Fund County Government operations not associated with Moore County Schools and Sandhills Community College; and is comprised of debt service for the Rick Rhyne Public Safety Center and the Storage Area Network lease. A detail of total debt service is provided in the next section.

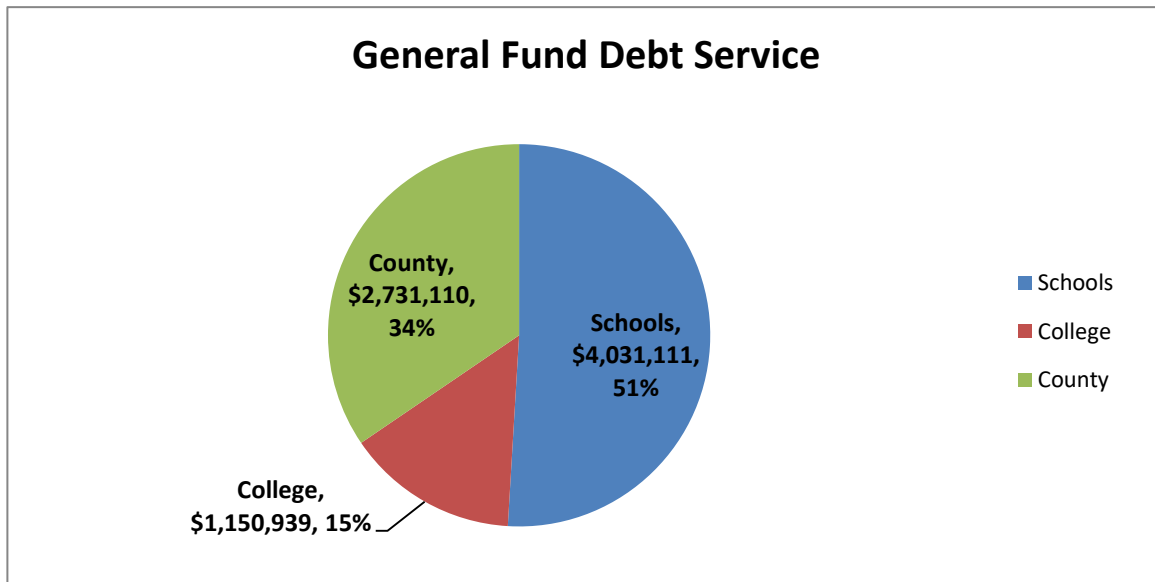
Expenditure Category Debt Service (All General Fund Debt):

Debt Service is budgeted at \$7,913,160 as compared with FY 2017 of \$10,078,626 which is a significant decrease of \$2,165,466. The graph below provides the debt service allocation among the County, Moore County Schools, and Sandhills Community College. For Sandhills Community College, the reduction in debt service of \$598,906 as compared to FY 2014 (the base year for determining the calculation) will be allocated to SCC Capital Reserve for Debt Reduction. For Moore County Schools, the debt service reduction of \$1,386,540 as compared to the same FY 2014 base year has been allocated to School Current Expense.

Graph 1: General Fund Debt Service

General Fund Debt Service Graph (P&I)

	Amount	%
Schools	\$4,031,111	50.94%
College	\$1,150,939	14.54%
County	\$2,731,110	34.51%
Total	\$7,913,160	100.00%





Manager's Message

FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Expenditure Category Non-Departmental/Non Profit:

Non-Departmental/Non Profit is budgeted at \$1,563,847 as compared with FY 2017 of \$1,493,114 which is a 4.74% increase.

As each year's funding requirements increase, identifying funding available for non-profits becomes more of a challenge and FY 2018 provided the same challenge. The FY 2018 budget includes funding for a number of non-profits some of which are funded directly and some are funded by way of Sandhills Center. The FY 2018 budget provides funding for only a very small number of the many non-profits operating within Moore County, all of which have received funding for a number of years. This budget continues with the FY 2015 budget recommendation and plan for the County to move away from funding of non-profits due to the increased challenge of identifying funding and the impossibility of providing funding to all non-profits on an equitable basis. The recommended plan calls for a 20% reduction in FY 2018 for all non-profits, for a 20% reduction in FYs 2019 and 2020. The percentage reductions use FY 2014 as the base year in calculating the actual dollar reduction.

Expenditure Category Transfers Out:

Transfers Out is budgeted at \$1,166,767. Of the \$1,167,767, \$567,861 is transferring into a capital reserve account for governmental projects for the planned new court facility. The Balance \$598,906 is a transfer to Sandhills Community College and represents the reduction in debt service and is reflected in the graph of College funding. This is the second year of the court facility related transfer and is a continuation of the effort of an overall funding strategy for the facility.

This concludes the narrative for Moore County General Fund Expenditures.



FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING:

Public Safety/Emergency Management (Fund 200):

Emergency Management is supported by the Advanced Life Support Tax which is proposed to remain at .03/\$100 of valuation and estimated to generate \$3,581,090 in revenue which includes collections of prior year taxes; and is supported by fees, other revenues, and appropriated fund balance (in prior years). The total proposed budget for fiscal year 2018 is balanced at \$6,880,309 in revenues and expenditures a 3.88% increase compared to FY 2017. The recommended budget includes funding for a proposed addition of 7 positions which will allow for the agency to transition away from the 24 on/48 off schedule which is currently being used by a portion of the responders. The proposed budget also includes funding for two Sprinter type vans to replace Quick Response Vehicles (QRV- truck vehicles) which will allow for QRV responses to transport patients if necessary.

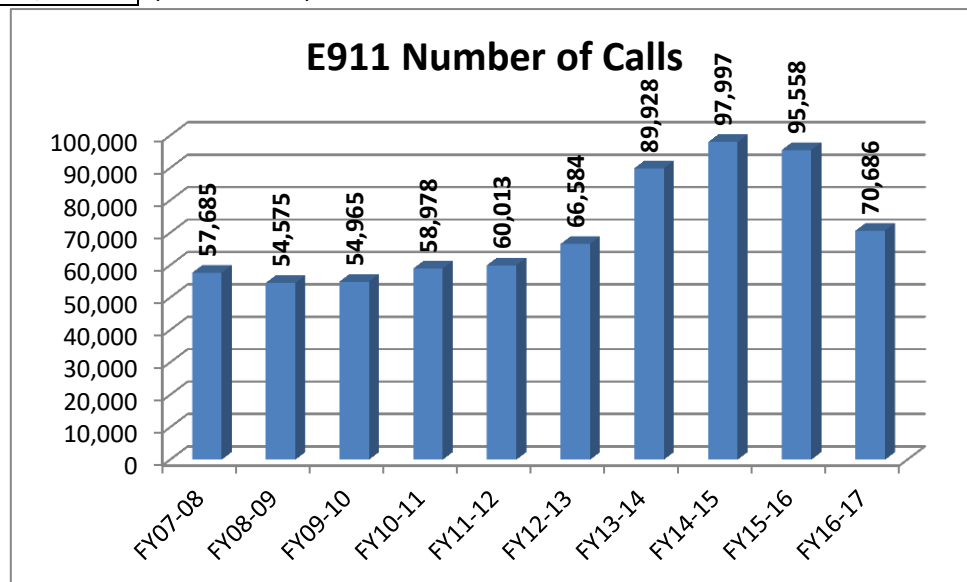
E911 Telephone (Fund 210):

The E911 Telephone Fund is balanced at \$413,395 in revenues and expenditures. The revenues are comprised of the E911 surcharge on phone bills and there is no required fund balance appropriation. The use of the E911 surcharge funds are regulated by the State. Expenditures consist of Operating Cost and Capital Outlay.

E911 Calls by Fiscal year

FY	# of Calls
FY07-08	57,685
FY08-09	54,575
FY09-10	54,965
FY10-11	58,978
FY11-12	60,013
FY12-13	66,584
FY13-14	89,928
FY14-15	97,997
FY15-16	95,558
FY16-17	70,686

(March 2017)





FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Moore County Fire Protection, Ambulance, and Rescue Service District (Fund 215):

At the April 21, 2015 Board of Commissioner's meeting, the Board approved the creation of the Moore County Fire, Ambulance, and Rescue Service District allowing for a single tax rate to be applied to all properties not located within a municipality, thereby replacing the previous practice of having a separate tax rate for each of the 16 fire departments providing service to unincorporated areas. FY 2016 was the first year funding this new Service District which is now titled Fund 215. In FY 2015 the tax rates ranged from .04/\$100 to .111/\$100 and the new single rate established for FY 2016 was .08/\$100 and allowed for level funding of the various fire departments. The single rate for FY 2017 increased to .085/\$100 and was proposed to increase another .05/\$100 for FY 2018. The recommended FY 2018 budget includes the .05/\$100 increase for a proposed rate of .09/\$100. Fund 215 revenues also include a transfer in from Fund 200 of \$450,000 which allows for supporting rescue efforts of the various fire departments. Total revenue for Fund 215 is budgeted at \$4,293,816. Funding distribution to the various departments is detailed in the chart below and is determined based on a very detailed and intricate funding formula developed by the Moore County Fire Commission. Additionally, the recommended FY 2018 funding takes into consideration a phase-in strategy to ultimately get to the fully funded amount over a 5 year period.

Manager's Message



FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued)

Rural Fire Protection Service Tax FY17/18 - Unified Tax Rate @.09/\$100 Value

Total 2017-2018 Tax Base

\$4,312,214,846 divided by \$100 x .09 x .985 -Discounts \$39,000 = Budget

FY17/18
Budget
@98.5%-
Discounts
\$3,783,778

Revenue Generated by .09 Rate \$3,783,778

Appropriated Fund Balance from
FY16/17 \$60,038

Revenue Allocation from Fund 200 ALS \$450,000

Total Fund 215 Revenue \$4,293,816

A penny on the Fire Rate generates
\$420,420

Column 1	Column 2 (3 + 4)	Column 3 (5 + 6)	Column 4 (7 + 8)	Column 5	Column 6	Column 7	Column 8
<u>Rural Fire Service District</u>	<u>Total Manager Recommendation @ 98.5%</u>	<u>Subtotal Distribution</u>	<u>Subtotal Reserve</u>	<u>Operations Distribution</u>	<u>Capital Distribution</u>	<u>Apparatus Reserve 21555500 56281</u>	<u>Building Reserve 21555500 56282</u>
Aberdeen	\$128,022	\$128,022	\$0	\$110,063	\$17,959	\$0	\$0
Carthage	\$324,144	\$279,607	\$44,537	\$240,664	\$38,943	\$36,633	\$7,904
Crains Creek	\$191,493	\$158,826	\$32,667	\$141,927	\$16,899	\$32,667	\$0
Cypress Pointe	\$784,946	\$745,761	\$39,185	\$567,624	\$178,137	\$39,185	\$0
Eagle Springs	\$212,426	\$173,566	\$38,860	\$149,460	\$24,106	\$29,101	\$9,759
Eastwood	\$200,095	\$167,464	\$32,631	\$132,163	\$35,301	\$32,631	\$0
High Falls	\$187,840	\$164,218	\$23,622	\$131,338	\$32,880	\$14,832	\$8,790
Pinebluff	\$238,476	\$197,188	\$41,288	\$189,810	\$7,378	\$41,288	\$0
Pinehurst	\$199,407	\$199,407	\$0	\$184,249	\$15,158	\$0	\$0
Robbins	\$275,445	\$259,015	\$16,430	\$211,631	\$47,384	\$16,430	\$0
Seven Lakes	\$316,673	\$261,465	\$55,208	\$230,069	\$31,396	\$43,149	\$12,059
Southern Pines	\$496,292	\$488,973	\$7,319	\$440,944	\$48,029	\$0	\$7,319
West End	\$415,137	\$350,306	\$64,831	\$302,472	\$47,834	\$46,272	\$18,559
Westmoore	\$182,988	\$144,063	\$38,925	\$132,567	\$11,496	\$30,976	\$7,949
Whispering Pines	\$140,432	\$136,792	\$3,640	\$117,111	\$19,681	\$0	\$3,640
	\$4,293,816	\$3,854,673	\$439,143	\$3,282,092	\$572,581	\$363,164	\$75,979

Note: Total budget = \$4,293,816; Property Tax Revenue = \$3,783,778 with a penny generating \$420,00



Manager's Message

FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Soil and Water Conservation District (Fund 220):

The Soil and Water Conservation Fund is balanced at \$21,271 in revenues and expenditures which is no change as compared to the 2017 fiscal year budget. The Soil and Water Conservation District fund is supported by revenues generated by fees from services and matching State grant funds.

Moore County Transportation Services (Fund 230):

The Moore County Transportation Services Fund is balanced at \$1,017,384 in revenues and expenditures which is a \$181,133 decrease from the 2017 fiscal year budget of \$1,198,517. The organizational change moving MCTS from the Department of Social Services to the Planning Department continues to allow for more direct management support and analysis of scheduling rider and routes and resulted in significantly improved efficiencies. During FY 2016, the decision was made to add a deviated route which has added more riders and increased revenues. The route has been designated as the A-Pines route and primarily covers Aberdeen, Southern Pines, and Pinehurst areas. For FY2018, there are no recommended rate schedule changes, and no appropriated fund balance to support operations or capital. Staffing change recommendations incorporated into the budget added 1.5 FTE and reduced 3 part-time positions.

Enterprise Funds (Water Pollution Control Plant, 600) (Public Utilities, 610) (East Moore Water District, 620):

Chart 1 below provides the proposed budget for each of the Enterprise Funds, as well as, a comparison to the 2017 fiscal year budget. Chart 2 below provides details related to Enterprise fund debt service for FY 2018. Departments within the Enterprise Fund generate sufficient revenues through the fee structure to cover the cost of the service being provided. The 2018 proposed fee schedule for the Water Pollution Control Plant includes no change in flow rates for municipalities at \$2.95/1,000. The 2018 proposed fee schedule for Public Utilities recommends a monthly water service and sewer service base rate increase of approximately 11% for all meter sizes. There is no recommended base rate increase for East Moore Water District. The base rate increases are recommended as there are a number of capital projects on the planning horizon; the sewer rate increase will primarily support efforts to upgrade and expand the sewer service to the Vass area customers. There are various other fee schedule recommendations all of which are highlighted on pages 29 through 32 of Tab 6. During FY 2016, the decision was made to pay Harnett County the contractually required plant expansion funds ahead of schedule in order that Moore County begin receiving the reduced per-thousand gallon water rate earlier. As part of the Harnett agreement, there will be 5 annual payments due each year after the completion of the water plan expansion. Phase I of the water sources expansion project called for a new water line installation along Highway 73 to deliver water to the West End/Seven Lakes area customers. The water line installation is complete and delivery is now taking place via these lines. East Moore Water District purchases the bulk water from Harnett County and in-turn sells water to East Moore Water District customers as well as sells water to Moore County Public Utilities. The Budget Team along with Public Works staff will continue to develop the plan for fully funding all three phases of the capacity expansion.



FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Chart 1: Enterprise Funds Budget

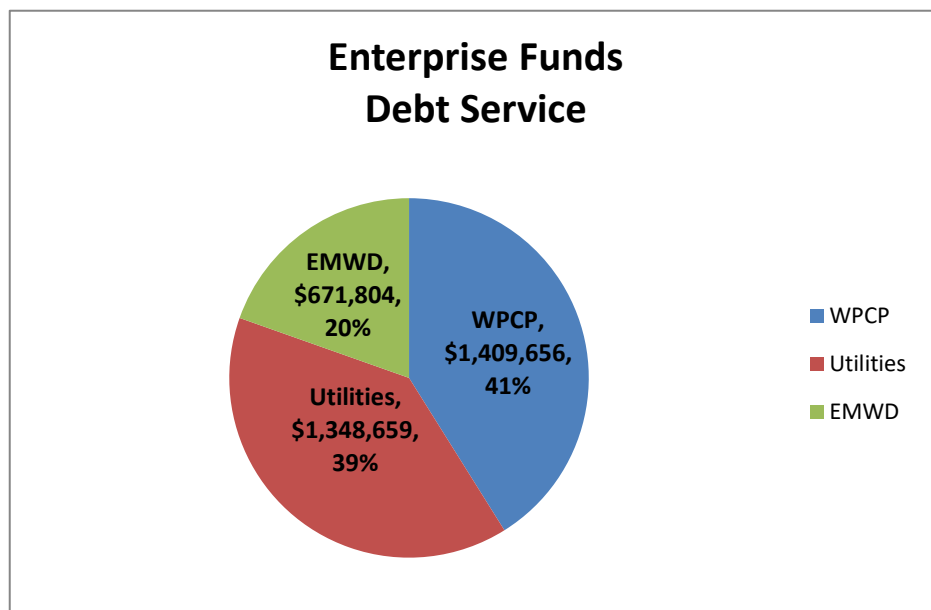
Enterprise Funds			
Public Works Division	FY2016-17 Proposed Budget	FY2017-18 Proposed Budget	Difference (%)
Water Pollution Control Plant	\$4,639,254	\$4,845,317	4.44%
Moore County Public Utilities	\$10,138,489	\$11,138,476	9.86%
East Moore Water District	\$1,662,600	\$2,013,500	21.11%
Total	\$16,440,343	\$17,997,293	9.47%

Chart 2: Enterprise Fund Debt Service

Enterprise Fund Debt service includes the Water Pollution Control Plant, Moore County Public Utilities, and East Moore Water District, and totals \$3,430,119. These entities are covered by user fees for the services provided by each entity. The graph below provides the debt service allocation among the three entities.

Enterprise Funds Debt Service Graph (P&I)

Fund	Amount	%
WPCP	\$1,409,656	41.10%
Utilities	\$1,348,659	39.32%
EMWD	\$671,804	19.59%
Total	\$3,430,119	100.00%





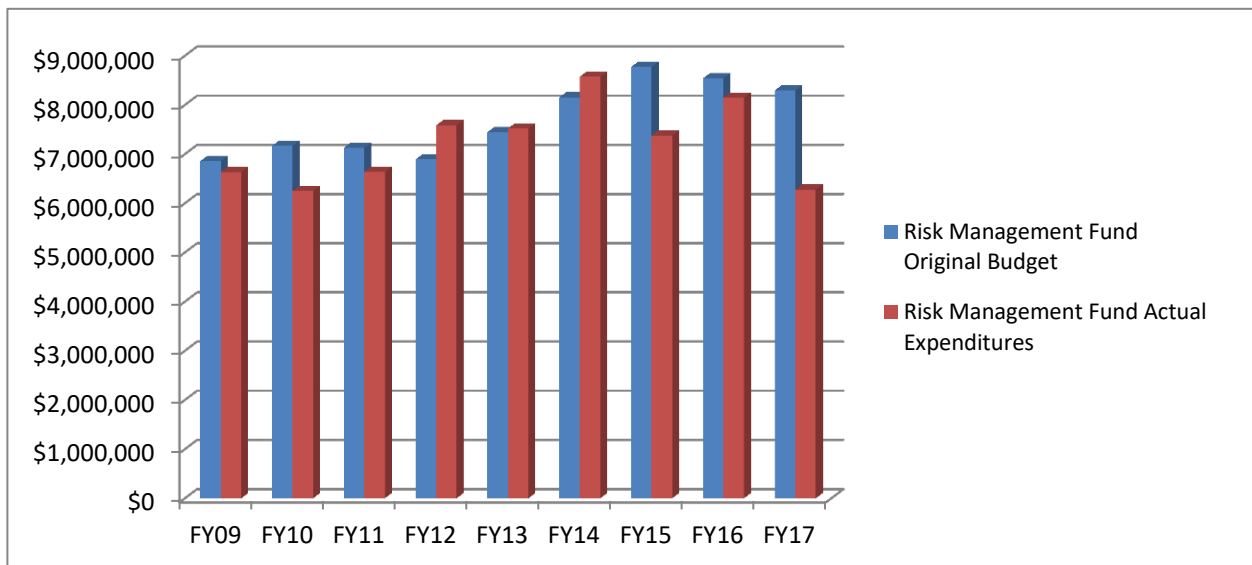
Manager's Message

FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Risk Management (Fund 810):

The Risk Management Fund, also known as the Self Insurance Fund, is the one remaining Internal Service Fund and is proposed to be budgeted at \$8,171,255 for fiscal year 2018. Revenues for Risk Management are generated from the per-employee assessments to each department that participates in the County Health Insurance Plan and Wellness Center operations and fees for dependent care coverage payments. Fiscal year 2014 was the first year First Carolina Care provided third party administrator services with the transition going very smoothly and Moore County looks forward to a continued positive and professional relationship. The chart below provides Risk Management budget details of budgeted and actual expenditures back to fiscal year 2009. As with the current fiscal year 2017, there is no recommended appropriation of fund balance for FY 2018. Prior fiscal year budgets have included appropriated fund balance up to \$1,000,000; however this is the second consecutive year of appropriating no fund balance.

Risk Management Fund		
	Original	Actual
FY	Budget	Expenditures
FY09	\$6,857,604	\$6,634,748
FY10	\$7,167,630	\$6,248,944
FY11	\$7,126,295	\$6,637,516
FY12	\$6,893,017	\$7,585,301
FY13	\$7,445,706	\$7,520,625
FY14	\$8,152,912	\$8,575,021
FY15	\$8,773,558	\$7,376,988
FY16	\$8,541,217	\$8,146,855
FY17	\$8,296,542	\$6,279,026 (as of 3/29/17)
FY18	\$8,171,255	





FISCAL YEAR 2018 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Convention & Visitor's Bureau (Fund 260):

The Convention & Visitor's Bureau, a Component Unit/Special Revenue fund, is budgeted at \$1,696,695 which is a \$156,165 increase as compared to 2017 fiscal year budget of \$1,540,530.

Airport (Fund 640):

The Airport is budgeted at \$2,937,624 which is a \$73,974 decrease as compared to the 2017 fiscal year budget of \$3,011,598. The Airport budget is balanced and does not include a fund transfer from the County.

Note: The Airport and CVB budget has been included in the Manager's recommended budget as they have been in the past; however, there is a strong possibility that neither will be incorporated into the final adopted budget. Inclusion in the County budget ordinance is not required.

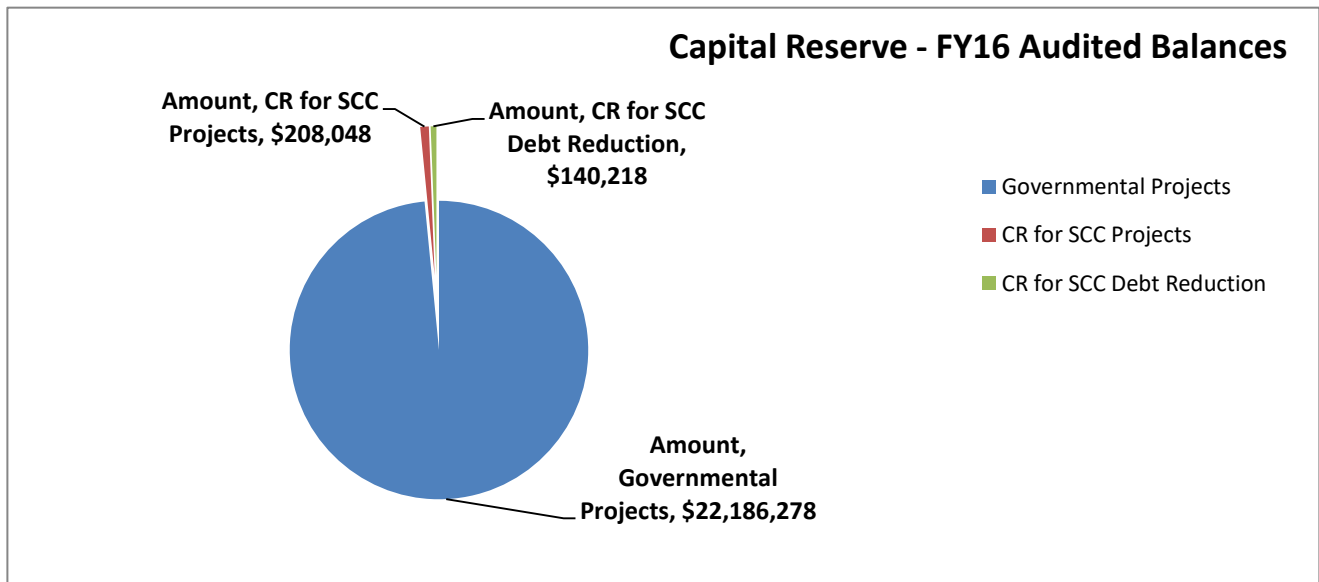


CAPITAL RESERVE INFORMATION:

At the end of FY 2016, Capital Reserve was comprised of five components, Capital Reserve for Governmental Projects, Capital Reserve for Debt Service, Capital Reserve for Enterprise Funds, Capital Reserve for Sandhills Community College, and Capital Reserve for Sandhills Community College Debt Reduction. Per Moore County Fiscal Policy Guidelines, General Fund balance above 15% of General Fund expenses at the end of each fiscal year is transferred into Capital Reserve. The amount to be transferred is divided with 94% going into Capital Reserve for Governmental Projects and 6% going into Capital Reserve for Sandhills Community College Projects. The chart titled Capital Reserve FY 2016 Audited Balance provides totals taken from the June 30, 2016 Comprehensive Annual Financial Report. However, since that report was generated there have been subsequent transfers into/out of one or more of the reserve accounts. Chart 2 shows the unaudited balances for each account as of 4/21/2017.

Capital Reserve FY16 Audited Balance

	Amount	%
Governmental Projects	\$22,186,278	98.45%
CR for SCC Projects	\$208,048	0.92%
CR for SCC Debt Reduction	\$140,218	0.62%
Total	\$22,534,544	100.00%

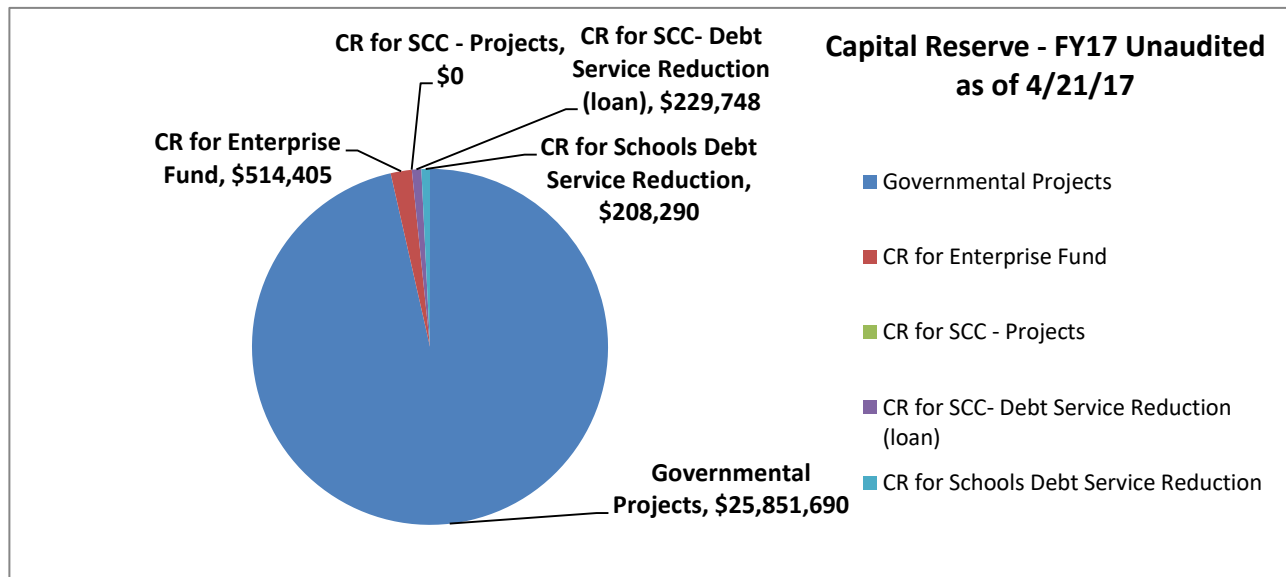




CAPITAL RESERVE INFORMATION (continued):

Capital Reserve FY17 UNAUDITED AS OF 4/21/17

	Amount	%
Governmental Projects	\$25,851,690	96.45%
CR for Enterprise Fund	\$514,405	1.92%
CR for SCC - Projects	\$0	0.00%
CR for SCC- Debt Service Reduction (loan)	\$229,748	0.86%
CR for Schools Debt Service Reduction	\$208,290	0.78%
Total	\$26,804,133	100.00%





CAPITAL IMPROVEMENT PROJECTS:

Moore County maintains a 10 year rolling Capital Improvement Plan (CIP) that lists numerous capital projects for the many funds, departments, and agencies included in the annual budgeting process. The general requirement for a project to be added to the CIP plan is for the project to exceed \$100,000 in cost and have a life expectancy of more than 1 year. There are a few exceptions to the general requirement such as vehicle purchases. Maintaining the vehicle fleet requires an ongoing replacement plan and the CIP contains an annual estimated amount to address this real world activity. Projects that are on the list, are reviewed regularly and will be funded based on a prioritization of projects and the availability of funding. Currently and recently, the priority focus has been on Moore County School capital needs and the top four projects on the School's capital facilities list. The top four include an Advanced Career Center serving high school students, and three elementary schools. There are also focused efforts on addressing judicial/court facility needs which includes building a new facility. The overall scope of the judicial/court project is still being defined and will develop over the next several weeks/months.

The Moore County Board of Commissioners generally include capital needs discussions in work session environments to gather more information on capital improvement needs and discuss in more detail plans for prioritizing and funding the immediate needs. The projects below are the most immediate projects being reviewed, analyzed and discussed.

Moore County Schools:

Moore County School officials continue to discuss the capital facility needs and plans with discussions including meetings with Board of Commissioners in small group settings as well as having Board-to-Board meetings. The Moore County Schools Master Facilities Plan lists 10 major projects that are targeted for addressing. The focus of the list has been scaled down to the top 4 projects which include an Advanced Career Center for high school students and three elementary schools. The total estimated cost for these four projects is \$119,440,382. In the FY 2016 budget, the Capital Improvement information provided for Moore County School projects estimated the cost of all 10 projects at \$110,000,000. A more detailed analysis by School representatives revealed that the original estimates did not adequately address the projects, scope, and current costs. Over the past year, there have been a number of meetings to discuss strategy for funding these four projects which include identifying existing funds available, identifying future revenue streams, securing new revenue streams (Article 46 sales tax), potential leasing options, and adjusting the scope and timing of the projects to fit the funding availability. The discussion will continue as the projects move forward.

Water/Sewer Resources Expansion:

In September, 2013 the Board approved an agreement with Harnett County for the purchase of 3 Million Gallons per day (MGD) capacity in the Harnett County Water Treatment plant expansion. The cost for the Harnett plant expansion and needed upgrades to the Harnett system to allow for delivery of the water is budgeted at \$5,450,000. Phase I of the project (\$8,145,733) which includes the \$5,450,000 is underway with water line installation along Hwy 73 completed, and the plant expansion construction on-going. Payment for the new water lines along Hwy 73 is complete and the initial payments to Harnett County for the plant expansion have been paid ahead of schedule. The estimated cost of the entire project which is divided into 3 phases is \$14.1 Million and the funding plan for all three phases of the project continues to be developed.

The Vass sewer expansion and upgrade project is underway with the engineering analysis completed and a funding application submitted to the United States Department of Agriculture. This project involves

Manager's Message



replacement of existing on-site septic services, the addition of new sewer lines, and the elimination of capacity bottlenecks in the Vass system.

Court Facility:

Renovations to the existing court facility included expanding the Clerk of Courts area and adding office space for Probation and Parole on level 0; renovating Courtrooms 105 and 108, modifying the Clerks area, and adding conference rooms on level 1; modifications to the attorney's area on level 2; adding an elevator and entrance area on level 1 at the front of the facility. The Renovations were aimed at improving operations for the Clerk, provide additional conference areas, improve functionality of Courtrooms 105 and 108, and improve access, flow, and security for the facility and operations. Renovations allowed for termination of leases previously needed to support Probation and Parole. The original contract amount for the project was \$1,448,000.

The renovations now completed, will allow for continued operations of court related functions while plans for a new facility are developed and construction completed. The Sheriff has also implemented several new initiatives to enhance security in and around the court facility and will continue to take steps to ensure the security of those working in and doing business in the facility.

Planning and activities for the construction of a new facility are ongoing with the current activities being the development of the programming plan for the new facility which is a necessary step that produces a detailed document to be used by the eventual architect selected for design. Several members of the Court Facility Advisory Committee have visited various other court facilities to gain ideas and understanding of considerations for a Moore County facility. The funding strategy for a new facility will primarily rely on the decline in debt service of non-school and college related debt over the next several years. In the early years (1 to 4), funds are anticipated to accumulate and once debt is taken on for the project, the accumulated funds and future declines in debt service are expected to cover the new debt. Enhancing this strategy was the acceleration of the decline in debt service by going through an advanced refunding of existing bonds which lowered the interest rate and annual payments significantly.

EMS:

Currently the County is putting in place a back-up 911 operation at one of the County's existing facilities which is the Senior Enrichment Center located on Highway 15-501. The project involves an extensive renovation to what was previously auxiliary and/or storage space at the Senior Center. In addition to providing for back-up 911 capabilities, Moore County Information Technology Services has been included in the process and the project provides for disaster recovery capabilities for IT. EMS staff is also looking at 2 potential projects involving partnerships with Southern Pines and Pinehurst for Moore County EMS to utilize space in facility additions/expansions that each entity has in the works. The Southern Pines project is an effort to relocate the ambulance currently stationed at the Airport. The relocation will allow for improved response times and reduced cost. The Pinehurst project will allow for a relocation of the Pinehurst based response staff and vehicles from an existing facility that is in need of extensive renovations to additional space the Village of Pinehurst is considering adding onto the Pinehurst Fire Station. The current strategy involves looking at a long term lease with Southern Pines and Pinehurst which will eliminate having to pay out a significant amount of upfront dollars.



Manager's Message

Parks and Recreation:

Discussions and research are taking place for building a recreation center at Hillcrest Park to include two basketball courts, multi-purpose rooms, concession area, and office space. Estimated costs originally ranged from \$1.5 to \$2.3 million; however, the latest estimated cost is approximately \$3.5 million. An earlier proposal brought forth by the Moore County Convention and Visitors Bureau requesting the County to consider adding two more basketball courts to the plan is currently removed from consideration. The additional courts would have been used to host various sporting events and tournaments and funding for the additional cost was proposed to come from the additional room occupancy funds should the Board of Commissioners approve the room occupancy rate increase. Currently legislation allows for the Board of Commissioners to increase the rate from the current 3.0% to 6.0%. The legislation contains stipulations for the increased dollars. Staff and Advisory Board members have been visiting recreation centers in other jurisdictions in an effort to gain insight as to items to incorporate into the facility and those that are not necessary. The funding strategy for this project is still being developed as well as where the project fits into the priority ordering. During fiscal year 2017, a project ordinance was established and currently there is \$718,614 in the project fund.



ADDITIONAL POINTS OF INTEREST/CONCERN:

- The County unemployment rate since October 2016 has mirrored that of the State with a few months indicating the County at one to two tenths lower than the State. For January and February, unemployment was 5.5% and 5.0% for both respectively and for March, the County rate was 4.6% while the State was 4.7%.
- The County is currently in the process of a salary and position classification study which is slated to be completed by Fall 2017. The process involves reviewing all positions and will include numerous discussions with all levels of employees. Administration views this as a great opportunity to ensure a fair and competitive compensation and benefits package for current employees and will allow for greater recruiting and retention abilities.
- Currently being discussed are two potential ballot measures. A potential bond referendum for School capital projects potentially to be included on the 2018 election primary ballot and a ¼ cent sales tax to be included on the November 2018 election ballot.
- The Board of Commissioners and the Board of Education will continue to work together to encourage appropriated State funding for Moore County Schools reducing the pressure for County funding of positions and operations and enhancing the capital needs funding strategy.

SUMMARY:

In summary, the 2018 budget has been developed in accordance with all statutory provisions and provides a fiscally sound and fiscally responsible map for administering the revenues and expenditures for the 2018 fiscal year. The budget is balanced at \$136,156,559 in revenues and expenditures and ensures the continued successful operations of the County in providing the highest level of services in a very efficient and effective manner.

I would like to express my thanks and appreciation for the opportunity to develop and present the 2018 fiscal year budget, and most of all I would like to express thanks and appreciation for all of the individuals, teams, groups, committees, and entities who have dedicated a large amount of expertise and time in helping create a very sound and responsible budget; without everyone's patience and input, the budget process would be infinitely more challenging.

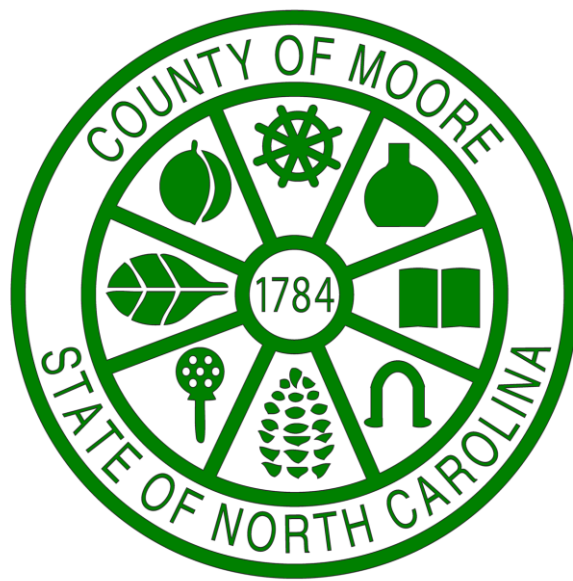
Respectfully Submitted,

A handwritten signature in black ink that reads "J. Wayne Vest". The signature is written in a cursive, flowing style.

J. Wayne Vest, County Manager



Manager's Message





BUDGET ORDINANCE

AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF MOORE FOR FISCAL YEAR 2017-2018.

WHEREAS, Article 3 of Chapter 159 of the North Carolina General Statutes (NCGS) requires local governments in North Carolina to adopt ordinances establishing an annual budget, in accordance with procedures established in said Article 3, and

WHEREAS, the Moore County Board of Commissioners, following a public hearing as required by law has considered the proposed annual budget for Moore County for the 2017-2018 Fiscal Year,

NOW, THEREFORE BE IT ORDAINED BY THE COUNTY OF MOORE BOARD OF COMMISSIONERS THAT:

SECTION 1. REVENUES: The following revenues are hereby appropriated for operating the county government for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018:

GENERAL FUND BUDGET SUMMARY

Revenues:

Property Taxes	\$55,611,895
Privilege License	\$0
Rental Vehicle Tax	\$65,000
Sales Tax	\$17,400,136
ABC Revenues	\$625,000
Interest income	\$250,000
Transfers In – Bond Interest	\$10,000
Departmental Revenues and Fees	\$8,176,493
Child Support Enforcement	\$755,203
Social Services	\$7,527,387
Public Health	\$738,240
Other Grants	\$774,255
Aging	\$793,908
Appropriated Fund Balance	<u>\$0</u>
TOTAL REVENUES	\$92,727,517



Budget Ordinance

SECTION 2. EXPENDITURES: The following expenditures are appropriated to the General Fund and other funds as described in sections 6 through 18 for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018:

Expenditures

General Government

Governing Body	\$157,703
Administration	\$671,144
Human Resources	\$265,390
Finance	\$680,881
County Attorney	\$758,036
Tax	\$1,677,324
Board of Elections	\$614,774
Register of Deeds	\$1,396,769
Information Technology/GIS	\$1,867,621
Property Management	<u>\$4,313,679</u>
TOTAL	\$12,403,321

Public Safety

Sheriff	\$6,630,081
Sheriff-Detention Center	\$4,112,041
Sheriff-Animal Center	\$989,151
Day Reporting Center	\$119,486
Youth Services	\$96,548
Emergency Management/E-911	<u>\$1,332,359</u>
TOTAL	\$13,279,666

Environmental and Community Development

Solid Waste	\$2,177,437
Planning and Community Development	\$441,658
Planning Code Enforcement	\$406,649
Cooperative Extension Service	\$262,673
Soil and Water Conservation Service	<u>\$219,637</u>
TOTAL	\$3,508,054

Budget Ordinance



Human Services

Child Support Enforcement	\$702,233
Veterans Services	\$175,458
Aging/Senior Center	\$1,354,830
Social Services	\$10,692,932
Public Health	<u>\$3,764,038</u>
TOTAL	\$16,689,491

Cultural Development

Library	\$623,185
Parks and Recreation	<u>\$607,952</u>
TOTAL	\$1,231,137

Education

Public School Current Expense	\$29,091,352
Public School Capital	\$750,000
Public School Digital Learning	\$750,000
Public School Capital Reserve Transfer	\$.00
Public Schools Debt Service-Principal	\$2,479,011
Public School Debt Service-Interest	\$1,552,101
Community College Current Expense	\$4,380,722
Community College Capital Reserve Transfer	\$598,906
Community College Debt Service-Principal	\$705,990
Community College Debt Service-Interest	<u>\$444,951</u>
TOTAL	\$40,753,033

Non-Profits/Court Facility Costs/Non-Departmental

\$1,563,847

Transfers

Court Facility	<u>\$567,861</u>
TOTAL	\$2,131,708

Debt Service – County P&I(excluding Education)

\$2,731,107

TOTAL EXPENDITURES

\$92,727,517



SECTION 3. AD VALOREM TAX LEVY

A. There is hereby levied for Fiscal Year 2017-2018, an ad valorem tax on all property having a situs in Moore County as listed for taxes as of January 1, 2017, at a rate of forty-six and five tenths (46.5 cents) per \$100 dollars of assessed value of such property, pursuant to and in accordance with the Machinery Act, Chapter 105 of the NC General Statutes and other applicable laws.

B. There is hereby levied for Fiscal Year 2017-2018, an unified fire tax rate on all property having a situs in the Moore County Fire Protection Service District at a rate of nine and zero tenths (.09 cents) per \$100 dollars of assessed value of such property in Moore County which is attached to and made a part of this ordinance.

C. There is hereby levied for Fiscal Year 2017-2018, an Emergency Medical Service Advanced Life Support Tax on all property within such emergency service district, as listed for property taxes as of January 1, 2017, at a rate of three cents (.03 cents) per one hundred dollars (\$100) of assessed value of such property, pursuant to and in accordance with the Machinery Act found in Chapter 105 of the North Carolina General Statutes and other applicable laws. Such tax can be used solely for the purpose of providing Emergency Medical Services.

SECTION 4. LEVY OF OTHER TAXES

There is hereby levied, all County Rental Vehicle Taxes as authorized by the NCGS, and other such taxes, as provided in the ordinances and resolutions duly adopted by the Board of Commissioners.

SECTION 5. AUTHORIZED TRANSFER OF APPROPRIATIONS, CONTRACTING LIMITATION, AND OTHER MATTERS:

A. AUTHORIZED TRANSFER OF APPROPRIATIONS

The Budget is adopted at the Fund level and the County Manager or Assistant County Manager is hereby authorized to transfer appropriations between funds under the conditions listed below:

1. The County Manager or Assistant County Manager may transfer appropriations between departments within a Fund without limitation, but shall report them to the Board of Commissioners.
2. The County Manager or Assistant County Manager may transfer amounts up to \$50,000 between funds and these transfers must be reported to the Board of Commissioners in an itemized report. Any amount \$50,000 and above must have the approval of the Board of Commissioners.



B. CONTRACTING LIMITATION

1. Any appropriations for land and new buildings included in this ordinance may be obligated only after approval of the Board of Commissioners.
2. The County Manager, Assistant County Manager, or his/her designee is authorized to obligate through the necessary agreements, contracts, grant agreements, purchase orders or other such documents, funds included in this budget ordinance up to \$50,000 for the following purposes:
 - a. Initiate grant agreements to public and non-profit agencies;
 - b. Leases of routine business equipment;
 - c. Consultant, professional, and/or maintenance service agreements;
 - d. Purchase of apparatus, supplies, construction, repair work, and materials where formal bids are not required by state law or county policies;
 - e. Agreements for the acceptance of State and Federal grant funds.
3. The Health Director is hereby authorized to execute necessary agreements within the Health Operational Fund up to \$50,000 in accordance with State law and County policies. The Health Director is to notify the County Manager and Assistant County Manager and provide a copy of any such agreements authorized in this paragraph no later than the next work day. Any amount \$50,000 and above must have the approval of the Board of Commissioners unless the Board of Commissioners authorizes the Health Director to approve the necessary agreements.
4. Department Directors are hereby authorized to execute contracts up to \$5,000 for their respective departments only.

C. OTHER MATTERS

1. All fees, commissions, and sums paid to or collected by any County official, officer, or agent for any service performed by said official, officer or agent in his/her official capacity shall inure to the benefit of the County and are considered County funds.
2. A Designee of the Chief Finance Officer is hereby designated as a Deputy Finance Officer for purposes of pre-audit functions pursuant to Chapter 159 of the NC General Statutes.
3. In accordance with Article V of the North Carolina Constitution, the County Manager and Assistant County Manager shall require the following prior to releasing public funds to other governmental agencies or private groups:



Budget Ordinance

- a. The activity to be funded is for a public purpose.
 - b. The activity to be funded is one the County is authorized to undertake or for which the County has specific statutory authorization to fund.
 - c. Through appropriate means, the County maintains some degree of control over the funds provided through this ordinance to a governmental agency or private group.
4. The County Manager is authorized to disburse the Moore County Fire Protection Service District tax revenues up to and including the amount approved in this ordinance by the Board of Commissioners. The balance, if any, will be held by the County as an apparatus and building reserve for future purchases for the Rural Fire Protection Service Districts upon approval of the Fire Commission.

SECTION 6. ENTERPRISE FUNDS

- A. The following funds are designated as Enterprise Funds and are to be accounted for as such:

Water Pollution Control Plant Fund	\$4,845,317
Public Utilities Fund	\$11,138,476

Note: The East Moore Water District Fund will be accounted for in a separate Budget Ordinance approved by the East Moore Water District Board.

SECTION 7. INTERNAL SERVICE FUNDS

The following funds are designated as Internal Service Funds, and will be accounted for as such:

Self-Insurance/Risk Management Fund	\$8,171,255
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SECTION 8. SPECIAL REVENUE FUNDS

Annual Special Revenue Funds:

A. EMERGENCY MEDICAL SERVICES / ALS FUND

The Emergency Medical Services Fund	\$6,880,309
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B. 911 TELEPHONE SYSTEM FUND

The E911 Telephone System Fund	\$413,395
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C. TRANSPORTATION SERVICES FUND

The Transportation Services Fund	\$1,017,384
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D. SOIL & WATER CONSERVATION DISTRICT

The Soil & Water Conservation District Fund	\$21,271
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E. Fire Protection Service District-The County accounts for the collection and distribution of property taxes on the assessed valuation of taxable property, as listed for taxes as of January 1, 2017, for special districts as listed attached hereto and made a part of this ordinance. The tax rate and appropriations shown on the Fire Protection Service District have been determined by the Fire Commission in conjunction with the various fire department representatives, and the County as necessary for the operation of their fire departments for FY 2018.

Fire Protection Service District Fund	\$4,293,816
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F. CAPITAL RESERVE FUNDS

The County will maintain seven (7) Capital Reserve Funds as multi-year Capital Project Funds for the purpose of paying for future non-enterprise fund governmental projects, future non-enterprise fund debt service, future enterprise fund capital projects, future school and college projects as listed below:

1. Capital Reserve for Governmental Projects
2. Capital Reserve for Debt Service
3. Capital Reserve for Enterprise Projects – Consists of 3 separate capital reserve enterprise fund transfers from Water Pollution Control Plant, Public Utilities and East Moore Water Districts funds into this Capital Reserve for Enterprise Projects.
4. Capital Reserve for Capital Projects for Moore County Schools
5. Capital Reserve for Debt Service for Moore County Schools
6. Capital Reserve for Capital Projects for Sandhills Community College
7. Capital Reserve for Debt Service for Sandhills Community College

G. MULTI-YEAR SPECIAL REVENUE GRANTS FUND

1. Multi – Year Grant Fund
2. Dixie Youth Fund



SECTION 9. COMPONENT UNIT FUNDS

The County maintains funds for the Convention and Visitors Bureau, and Moore County Airport Authority, as component units, and shall incorporate the budgets as adopted by the respective boards into the County Accounting records.

Convention and Visitors Bureau \$1,696,695

Airport Authority \$2,962,624

SECTION 10. TRUST and AGENCY FUNDS

The County maintains various trust funds. Trust and Agency Funds are identified as:

A. Social Services and Sheriff Department Trust Funds-These two departments must maintain certain funds in their respective departments for daily operation. The following funds are authorized:

1. Social Services-Charitable Fund-accounts for funds donated to the department for specific needs.
2. Social Services-Client Fund-accounts for funds belonging to individuals who are unable to maintain those funds themselves.
3. Sheriff's Department-Civil Fund-accounts for funds used in the legal aspects of docketing and collection of judgments.
4. Sheriff's Department Inmate Trust Fund-accounts for commissary and inmate services.
5. Special Tax District Municipal Funds-account for the collection and disbursement for special taxing districts and municipalities.

NCGS require individuals who sign checks in Trust and Agency Funds to be designated Special Deputy Finance Officer for this purpose only. On a monthly basis, each Special Deputy Finance Officer listed below will provide the County Finance Officer with a copy of the reconciled bank statement and a statement of receipts and disbursements. The following individuals are hereby authorized:

Neil Godfrey – Sheriff
Frank Rodriguez – Chief Deputy
James Furr – Captain
William Flint - Captain
Lydia Craven – Administrative Asst II
Vonda Purvis - Administrative Asst II



SECTION 11. CAPITAL PROJECTS BUDGETS

The County uses Capital Project Budgets and has incorporated these budgets into the financial and accounting systems. Capital Project Funds are used to account for capital projects that span fiscal years and/or may take more than one fiscal year to complete. The following categories of projects are accounted for in such manner:

- Community Development Block Grant Projects
- Airport County Capital Projects
- School Lottery and ADM Projects
- Local School and College Bond Projects
- County Facilities Expansion Capital Project
- Emergency Communication Narrow Banding Project
- Interceptor Sewer Rehab Project
- Edgewood Terrace Water Main Project
- Water Pollution Control Plant Expansion and Upgrade
- 2010 Limited Obligation Bond Public Utilities Project
- Midland Road Waterline Upgrade Project
- Vass Wastewater System Improvement Project
- Lift Station 3-4 Replacement Project
- 2013 Water Sources Project
- Public Works Capital Project
- Courts Facility Capital Project
- Vass Phase II Sewer System Improvements Capital Project
- Parks and Recreation Capital Project
- Elections Building Capital Project
- Schools Capital Projects

SECTION 12. TEN YEAR CAPITAL PROJECT PLAN

The County Manager has prepared a ten year capital forecast. It is included as a part of the budget document for planning purposes only. The ten year capital plan does not authorize the expenditure of funds.

SECTION 13. MOORE COUNTY PUBLIC SCHOOLS

The Moore County School Board may not adjust the County appropriation in any manner without prior approval of the Board of Commissioners in accordance with NCGS 159-13.



SECTION 14. SANDHILLS COMMUNITY COLLEGE

The County has provided funding to the Community College for Current Expense and Plant Fund expenditures in accordance with NCGS 115D-55. The Community College may not adjust County appropriations in any manner without the prior approval of the Board of Commissioners.

SECTION 15. DUAL SIGNATURES ON CHECKS

The County will use dual signatures on checks and drafts made on County funds in accordance with NCGS 159-25(b). The signatures of the County Manager or Assistant County Manager and the Finance Officer or the Deputy Finance Officer, following proof of warrant, are the authorized signatures of Moore County.

SECTION 16. FINANCIAL REPORTING

The Finance Officer will prepare a monthly financial report for the County Manager, Assistant County Manager and the Board of Commissioners and, from time to time, other reports as required by the County Manager, Assistant County Manager and/or the Board of Commissioners.

SECTION 17. RESERVES FOR ENCUMBRANCES

The reserves for encumbrances as of June 30, 2017 and carry over appropriations representing prior commitments as of that date shall be re-appropriated pursuant to NCGS 159-13 to the departments within the various funds unless excluded by the County Manager or Assistant County Manager. Expenditures against these encumbrances may be made during fiscal year 2017-2018 as the previous commitments are satisfied.

SECTION 18. FEE SCHEDULE

The Annual Fee Schedule, which is attached to this ordinance, sets all fees authorized to be charged by the County for County goods, services or other functions provided by County personnel, equipment, including consultation and other such activities; and, is hereby approved.

Budget Ordinance



SECTION 19. INVALID OR UNCONSTITUTIONAL PORTIONS OF THIS ORDINANCE

Should any section, paragraph, sentence, clause or phrase of this ordinance be declared unconstitutional or invalid for any reason, the remainder of said ordinance shall not be affected thereby.

SECTION 20. EFFECTIVE DATE

That this ordinance shall be in full force and effect on July 1, 2017.

Adopted this 20th day of June 2017:

A handwritten signature in blue ink that reads "Catherine Graham".

Catherine Graham, Chair

Moore County Board of Commissioners







County Goals and Financial Policies

Moore County Board of Commissioners Goals and Objectives from Annual Retreat

The high level strategic goals of the Moore County Board of Commissioners are to continue providing excellent service to the citizens of Moore County while keeping property taxes low and regulations streamlined. The funding perspective is to strategically allocate positions to efficiently and effectively provide the intended services, to fund those positions accordingly keeping the employee benefits and compensation package in tact adding funding for cost of living adjustments, and to identify expense reductions by thoroughly analyzing all aspects of the County budget. More than being goals, these strategies are a mind-set with an eye toward future years whereby additional facility needs will have to be incorporated into the expenditure column. Described below are goals, strategies, and plans related to specific areas within Moore County Government.

Moore County Objectives, Vision and Focus Areas

VISION		
Education	Unity	Public Safety
Family	Community Infrastructure and Facilities	Government Services
Economic Development	Preserve Employee Compensation Package	Technology

Utilities/Infrastructure:

Continue to implement and finalize a **definitive water strategy** which will address County water needs for the next 30-50 years. This plan will provide three million gallons/day water source to the County. The foundation has been placed for this goal with the contractual agreement with neighboring Harnett County for the acquisition of 3 MGD in Harnett County's planned plant expansion. Phasing in the infrastructure for delivery of the water will allow for a pay-as-you-go and pay-as-you-grow strategy. Continual review of the water and sewer rate structure is part of the plan to ensure necessary funding for current operation expenses as well as reserve for replacements of the existing infrastructure.

Information Technology:

Continue to support the Information **Technology Department's vision** to implement virtual computing, where practical, through the budgeting process by appropriating the necessary funding. The Information Technology Task Force will continue addressing issues and reporting on the progress. Additionally, IT efforts continue to be focused on security, back-up provisions, and disaster recovery processes and protocols.

Taxes:

Continue to maintain and/or reduce annual operational expenses in order to maintain Moore County's status as a **low tax burden community**. Maintain or decrease property taxes which include potential reductions to the General Fund tax rate, the Advanced Life Support (ALS) tax rate, and the Fire Districts rates. The recommended budget maintains the County general tax rate at .465 per \$100 of valuation and the Advanced Life Support (ALS) rate is maintained at .03 per \$100 valuation. With the County wide



County Goals and Financial Policies

revaluation resulting in a decrease in the overall tax base, the established tax rates are below revenue neutral essentially yielding a tax reduction for taxpayers. The budget also incorporated a single rural fire district rate for funding of the rural fire protection; the rate is set at .085 per \$100 valuation providing level funding for the various fire departments.

Emergency Services/Public Safety:

Continue to utilize the Volunteer Firemen's Insurance Services, Inc. (VFIS) study to help implement short term strategies and to develop a long term strategic plan. The Emergency Services Advisory Committee was previously dissolved and during the early part of 2015 a Fire Commission was appointed with citizen representatives and fire department representatives. Going forward, the Fire Commission has developed a funding plan to standardize the methods for determining future funding allocations to the various fire departments.

Planning and Community Development/Economic Development:

Continue to provide leadership to the **Comprehensive Transportation Plan** process, encouraging the NC Department of Transportation to protect the open spaces of rural Moore County. This is an ongoing project.

Continue to encourage responsible development through appropriate zoning, reasonable regulations, and code enforcement practices.

Property Management:

Complete building renovation projects for Court Facility and Currie Building allowing for better utilization of existing facility space and eliminate the need to lease space currently costing nearly \$100,000 per year. Continue developing **the long-range strategic plan for addressing facility needs** over the next 10 to 20 years.

Public Relations:

Utilize all available tools (including social media and video-taping board meetings) for **informing the public** in order to ensure that an accurate and comprehensive picture of County activities is disseminated to the public. The video-taping of County Commissioner meetings has operated successfully over a year.

Explore the expanded use of social media outlets to promote activities and operations of the various County departments and agencies. Ensure a valid set of policies, procedures, and protocols are in place ensuring the accuracy, consistency, and timeliness of the information provided.

Financial Services:

To the extent possible, **reduce county debt** either by paying it down with reserve funds or refinancing to lower interest rates. Attempt to use a "pay as you go" strategy for addressing to major capital purchases. This is an ongoing project.

An annual funding formula was established with Sandhills Community College, work will continue with Moore County Schools to develop an annual funding formula for annual expenses as well as develop a strategy for addressing capital needs. The developed funding structure will be designed to fit into the



County Goals and Financial Policies

revenue expectations and strategy of keeping the tax burden low and will include a consideration of transferring to each entity a portion of the unreserved fund balance in excess of the fiscal policy requirement of 15%.

Human Resources:

Continue to foster a productive work environment by ensuring that the Moore County **classification and pay plan** is competitive and fairly compensates employees based on experience, commitment and performance. This is an ongoing project.

Upon each vacancy, fully evaluate the needs of the position to ensure an updated job description is posted allowing for recruitment of an individual the necessary skill set for being successful in the position. Additionally, evaluate the allocation of positions across all County departments to ensure allocations promote efficient and effective delivery of County services.

Risk Management:

Continue to collaborate with our consultant to reduce the rising health care costs for our self-funded insurance program in order to ensure the program is sustainable into the future. Continue to implement a wellness incentive whereby participating employees will get free biometric screening and health coaching along with a discounted rate for health insurance. In the longer term, participants will have targeted goals for the biometric measures that will have to be met.

Ten-Year Capital Plan:

Continue to maintain and monitor the capital improvement plan and fund needs from Capital Reserve Funds. A more detailed explanation of the Capital Improvement Plan can be found on page 159 of this document in the Capital and Debt Management Section.

Education:

The Moore County Board of Commissioners along with the Board of Education is working in conjunction on a strategic capital improvement plan for improving the school facilities. Both boards have met and held work sessions to discuss different options going forward. One option is to hold a bond referendum in May 2018 for the improvement and replacement of several county schools and one building for the community college. These discussions are on-going at this time and more information will be available before the next budget cycle.

Fiscal Policy Guidelines

Objectives

This fiscal policy will influence and guide the financial management practice of Moore County, North Carolina. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- Contributes to the County's ability to insulate itself from fiscal crisis,



County Goals and Financial Policies

- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the County rather than single issue areas,
- Promotes the view of linking long-run financial planning with day to day operations, and
- Provides the County Staff, the County Board of Commissioners and the County citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.
- This policy will be reviewed annually by County staff with any changes to be approved by the Board of Commissioners.

To these ends, the following fiscal policy statements are presented.

Capital Improvement Budget Policies

1. It is the responsibility of the County Board of Commissioners to provide for the capital facilities necessary to deliver municipal services to the citizens of the County, as well as facilities for the Moore County Public School and Sandhills Community College systems.
2. The County will consider all capital improvements in accordance with an adopted Capital Improvement Plan.
3. The Capital Improvement Plan is inclusive of Capital Improvements (renovations), Capital Replacement (vehicles and heavy equipment) and Major Capital Projects (new buildings).
4. The County will develop a ten-year Capital Improvement Plan and review and update the plan annually. The Moore County Public Schools and the Community College System will submit their respective ten-year capital improvement requests annually and will provide a prioritization for the improvements within their request for the County Commissioner's review.
5. The County will enact an annual capital budget based on the ten-year Capital Improvement Plan, while considering changes in population, changes in real estate development, or changes in assumptions in the capital budget projections.
6. The County, in consultation with the Moore County Public School and Community College Systems, will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
7. The Capital Improvement Plan will include the estimated costs for the County to maintain all County, Public School and Community College assets at a level adequate to protect the public's welfare and safety, the County's capital investment and to minimize future maintenance and replacement costs. A maintenance and replacement schedule will be developed and followed based upon these estimates.



County Goals and Financial Policies

8. The County, in consultation with the Moore County Public School and Community College Systems, will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
9. The County will adopt the most cost effective financing consistent with prudent financial management.

Debt Policies

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will take a balanced approach to capital funding utilizing debt financing; capital reserves and pay-as-you go funding that will provide the least financial impact on the taxpayer. Pay-as-you-go funding will come from budgeted appropriations.
3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
4. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.0%. Net debt is defined as any and all debt that is tax-supported.
5. Should the ratio of debt service expenditures as a percent of total governmental fund expenditures exceed 15.0% staff must request an exception from the Board of Commissioners stating the reason and length of time.
6. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.
7. Payout of aggregate outstanding tax-supported debt principal shall be no less than 55.0% repaid in 10 years.

(Note: Excludes Enterprise Fund Debt which is assumed to be Self-Supporting)

Reserve Policies

1. Unassigned General Fund Balances will mean funds that remain available for appropriation by the County Board after all considerations for future expenditures, required restrictions defined by State statutes, and previous Board commitments have been calculated. The County will define these remaining amounts as "available fund balances".
2. Available fund balances at the close of each fiscal year should be at least 15.0% of the Total Annual Operating Budget of the County with a Targeted Policy equal to 20.0%.



County Goals and Financial Policies

3. The County Board may, from time-to-time, utilize fund balances that will reduce available fund balances below the 15.0% policy for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of Moore County. In such circumstances, after available fund balances have been calculated as part of closing-out a fiscal year, the Board will adopt a plan as part of the following year's budget process to restore the available fund balances to the policy level within 36 months from the date of the budget adoption. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.
4. Monies in excess of a 15.0% available fund balance will be transferred to a Capital Reserve Fund for future use for a specific purpose within a specified time frame except as provided for in the Resolution for Funding for Dempsey Hall Student Center Expansion and Deferred Maintenance Cost for Sandhills Community College, adopted by the Moore County Board of Commissioners on June 17, 2014, effective July 1, 2014.

Budget Development Policies

1. The County Budget Process begins with a Board of Commissioners Retreat to be held no later than January 31st of each year.
2. The Budget Process will be compliant with the North Carolina Local Government Budget and Fiscal Control Act.
3. One-time or other special revenues will not be used to finance continuing County operations but instead will be used for funding special projects.
4. The County will pursue an aggressive policy seeking the collection of current and delinquent property taxes, utility, license, permit and other fees due to the County.

Cash Management / Investment Policies

1. It is the intent of the County that public funds will be invested to the extent possible to reduce the dependence upon property tax revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of County funds will be in accordance with N.C.G.S. 159.
2. The Finance Director will establish a Cash Management Program that maximizes the amount of cash available for investment. The Program shall address at a minimum; Accounts Receivable/Billings, Accounts Payable, Receipts, Disbursements, Deposits, Payroll and Debt Service Payments.
3. Up to one-half (50%) of the appropriations to Non-County Agencies and to non-debt-supported capital outlays for County Departments can be encumbered prior to December 31. Any additional authorization shall require the County Manager's written approval upon justification. The balance of these appropriations may be encumbered after January 1, upon a finding by the County Manager that there is a reasonable expectation that the County's Budgeted Revenues will be realized.



County Goals and Financial Policies

4. The County will use a Central Depository to maximize the availability and mobility of cash for all funds that can be legally and practically combined.
5. Cash Flows will be forecasted and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.
6. Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.
7. Maturity: All investments will mature in no more than thirty-six (36) months from their purchase date.
8. Custody: All investments will be purchased “payment-verses-delivery” and if certificated will be held by the Finance Officer in the name of the County. All non-certificated investments will be held in book-entry form in the name of the County with the County’s third party Custodian (Safekeeping Agent).
9. Authorized Investments: The County may deposit County Funds into: Any Board approved Official Depository, if such funds are secured in accordance with NCGS-159 (31). The County may invest County Funds in: the North Carolina Capital Management Trust, US Treasury Securities, US Agency Securities specifically authorized in GS-159 and rated no lower than “AAA”, and Commercial Paper meeting the requirements of NCGS-159 plus having a national bond rating.
10. Diversification: No more than 5% of the County’s investment funds may be invested in a specific company’s commercial paper and no more than 20% of the County’s investment funds may be invested in commercial paper. No more than 25% of the County’s investments may be invested in any one US Agency’s Securities.
11. Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Director. The County will maintain segregated accounts with the North Carolina Capital Management Trust for each of the fund types.
12. Reporting: Not less than twice a year the Finance Director will report to the Manager on the Cash Flow Forecast for the ensuing twelve months. The Finance Director also will report on the interest earned in the past six months and on the current investment portfolio including: type of investment, purchase date, price, par amount, maturity date, coupon rate, and any special features. The Chief Finance Officer will also provide a Financial Summary inclusive of Investment Reporting to the Board of Commissioners as requested.

Enterprise Funds

The County maintains Enterprise Funds (primarily water and wastewater) that are self-sustaining for both operational and capital purposes. The Enterprise Funds will adhere to the County’ Fiscal Policy with any exceptions being reported in this section.

- These policies will allow for orderly expansion of services and to allow operation within the financial framework insuring efficiency while providing necessary services.



County Goals and Financial Policies

- They promote long-term financial stability.
- They insure future viability by guaranteeing rates that maintain constant in conjunction with inflation.

Budget Policies:

- Enterprise Funds will develop a fifteen-year capital improvement plan, which will be reviewed and updated annually.
- Any improvements required to meet new regulatory requirements or to meet changes in the service demands will be included in the annual budget request.
- Service rates will be reviewed annually as part of the budget process.
- Service rates will be adjusted based upon the December Consumer Price Index for Southeastern United States.
- Service rates will be adjusted as necessary due to debt service obligations.
- Each Enterprise Fund will maintain a retained earnings level that is no less than an amount equal to 8% of its operating expenses.
- Each Enterprise Fund will maintain a Capital Reserve Fund sufficient to meet future capital needs.
- Individual projects costing over \$500,000 will be financed.
- Individual projects costing under \$500,000 will be appropriated from either retained earnings or the Capital Reserve Fund.

Debt Policies:

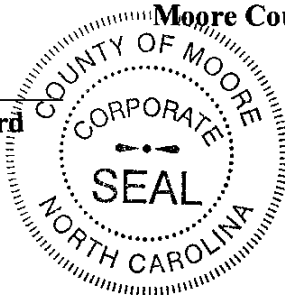
- Enterprise Funds will limit long-term borrowing to individual projects costing over \$500,000.
- Each Enterprise Fund is responsible for its own debt service.

Amended this day, July 15, 2014 by the County of Moore Board of Commissioners.

Larry R. Caddell, Chairman

Moore County Board of Commissioners

Laura M. Williams, Clerk to the Board



Budget Guide and Development Policy



A Guide to the Moore County, North Carolina Budget

County governments exist to provide a wide range of basic services on which we all depend: Emergency Medical Services, fire protection, Planning and Community Development, water and sewer services, landfill operation, just to name a few. The ability of the County to provide such a wide range of services rests on its financial decision making.

The Moore County budget document is designed to emphasize organizational units, funding and authority. A review of the process of budget preparation is elsewhere in this book.

The budget document is divided into the following sections:

Introduction – The introductory section includes general information about the elected officials and administration for Moore County as well as an organization chart depicting the “chain of command” for Moore County government.

Table of Contents – This section lists the location of key parts of the budget document.

County Manager’s Budget Message – The Budget Message highlights and explains the major budgetary issues facing the County during FY 17. It provides relevant information regarding major expenses, projects, increases in or reductions in services and future issues.

Budget Ordinance – Contained in this section is the budget ordinance, which is the official, legal document approved by the Moore County Board of Commissioners. It establishes the budget revenues and expenditures for each fund and the laws for making payments, transfers, amendments, etc.

County Goals and Financial Policies – This section lists the goals and objectives that were adopted during the Board of Commissioner’s retreat in January. It also includes the Board-adopted financial and debt policies.

Budget Guide and Development Policy – The guide is designed to provide a brief overview of the organization of this document to assist the reader in finding information. It also lists the budget process, which describes the multi-month task of “building” the budget. We have added a document that was in progress during FY16/17 called The Budget Development Policy that was presented to the Board of Commissioners on September 8, 2016 at their work session and was adopted at a formal Commissioner meeting October, 2016. This document has been added this fiscal year as part of the Budget Guide Section.

About County Services – This section provides a brief synopsis of the services that the County provides and that are funded as part of this budget.

Budget Summary – The Budget Summary is an overview of the FY 18 budget. It compares for the reader the FY 18 budget, the Manager’s recommended budget, and the final Board of Commissioners’ adopted budget. Also included in this section is a listing of authorized positions with a comparison to previous years.

General Fund, Enterprise Funds, Other Funds – The “Funds” sections are a summary of Revenues and Expenditures by fund, by service area, and by category, including the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds.

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Performance Measures – The Performance Measures section shows most of the County departments and one or more critical measures they provide to the citizens of Moore County each month.

CIP (Capital Improvement Plan) and Debt Service – This document offers a comprehensive estimate of the capital needs of the County over the next 10 years. Any project costing more than \$100,000 is listed with estimated costs. For ease of display, the second five year increment is consolidated as FY 19-28. In addition, this section includes a summary of the County’s debt service and a listing of its legal debt margin.

Five Year Financial Forecast – This section attempts to predict the five year financial forecast for revenues and expenditures. Many factors affect this forecast, so it is merely a “best estimate” for future years.

Supplemental & Historical Information – This section provides statistical and demographic information and a brief history of Moore County. The Budget Glossary is also included in this section.

Please direct any questions to:
J. Wayne Vest, County Manager
Moore County, NC
wvest@moorecountync.gov
910.947.6363



THE BUDGET DEVELOPMENT POLICY FOR MOORE COUNTY GOVERNMENT

I. Introduction

A. Moore County Mission Statement

Mission: Providing exceptional services that make Moore County a premiere community in which to live work and raise a family.

Vision: Governing conservatively with innovative leadership and providing exemplary public service.

Values: Commitment to public service through integrity, respect and compassion to earn the public's trust.

B. Introduction to Moore County Budgeting Process

County budgets can be complex and confusing. Discussions often present the same information from more than one perspective. The layout of this document is intended to take the reader through the budget development preparation and process. This budget development document is a compilation of budget processes that have been defined under current management. Over the past three (3) years the budget team has worked diligently toward fine-tuning the processes and making a document that describes, in detail, the process with which the County prepares its budget document each fiscal year.

The Local Government Budget and Fiscal Control Act compiled by the UNC School of Government contains all North Carolina General Statutes that govern budgets in North Carolina and is a good resource document of information. The statutes for budgeting in North Carolina range from GS 159-1 to GS 159-182 and discuss all budgeting aspects required by governments in North Carolina from having an annual balanced budget ordinance, to capital reserve funds, fiscal control, non-profits and enforcement.

II. Budget Preparation and Overview

Budget preparation affords departments the opportunity to reassess their goals and objectives and the strategies for accomplishing them. Even though the budget may be heard by the Board of Commissioners in May and adopted in June, its preparation begins at least six months prior with projections of the County's reserves, revenues, and financial capacity. It is against this backdrop that departmental expenditure requests are formulated and reviewed.

A. Financial Forecasting

The annual budget process begins with the administration office preparing revenue and expenditure projections. These projections serve as the framework for financial decision-making during the County's annual strategic planning and budget process. The administration office updates the County's general fund forecast annually to adjust for changes in local, state, and national economic conditions and trends; changes in County's priorities and policies; and other variables that might affect the County's ability to provide needed services and maintain its financial health in future years.

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Legislative monitoring is tracked by the Managers and Department Directors each fiscal year. At times the County may not always know the outcome of any new or pending legislation at the time of adoption, but the progress is tracked through the committees and the County will incorporate any new legislation into the budget each fiscal year as needed.

B. County Commissioners' Strategic Planning and Goals

Linking important objectives with necessary resources requires a process that identifies key goals at the very beginning of budget preparation. The annual strategic planning process begins with the Board of Commissioners' Retreat in January, at which time the Commissioners identify their goals and priorities for the upcoming fiscal year. The Commissioners' directives set the tone for the development of the annual budget.

Over the past four year (FY14, FY15, FY16, and FY17) the Board of Commissioners has developed a platform of goals that is used in guiding the budget development process each year with the main focus being education and public safety.

Along with the main focus on education and public safety, the budget is developed using the following goals and guiding principles:

- Maintaining the current County general tax rate, implementing an Advanced Life Support tax rate (ALS) that eliminates fund balance appropriations, and implementing a Rural Fire Protection Service tax rate that allows for a phasing in of the Fire Commission's recommended funding formula
- Identifying expense reductions and ensuring effective fund and position allocations
- Ensuring the appropriate level of services for the citizens of Moore County
- Preserving the employee compensation package to include the potential of cost of living adjustments and to include the sustainability of the County Self-Insurance program

Other items discussed with the Budget Team and taken into consideration during the budget preparation are:

- CAFR (Comprehensive Annual Financial Report) results from the previous fiscal year
- What the transfer to Capital Reserve will be after the results of the CAFR annual audit and what we plan to use
- The use of resources for coming years for fleet replacement

C. Budget Team Members

The budget team consists of a core group of individuals including the County Manager, Assistant County Manager, Chief Finance Officer, Human Resource Director, Clerk to the Board, Internal Auditor and two (2) members identified by the Board of Commissioners. The mission of this team is to review all annually budgeted funds using all resources available to the team, including trends, legislation and any upcoming events that could impact the development of the budget for the upcoming fiscal year.

D. Departmental Budget Development

Individual departments begin developing their annual budget requests in January. During this phase, departments are encouraged to thoroughly review all programs and services assessing their "value" and priority to the citizens of Moore County. Examination of current departmental programs or positions for possible consolidation, reduction, or elimination is strongly suggested.

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Any new programs or services that departments would like to be funded are submitted to the Budget Team as requests. Requests identify the program's purpose, costs, objectives, and proposed funding sources. The requests also describe how the new or enhanced program is linked with overall Board of Commissioners' priorities. Departments are encouraged to prioritize their requests and only submit a limited number of requests each year.

In addition to the budget worksheets and request forms, departments are required to submit the following information to the Budget Team and/or County Manager:

- **New or Increased Fees.** Proposals for new or increased user fees are also submitted with the departmental budget request packages.
- **Performance Objectives & Measures.** Performance measures are used to report on the achievements, impacts, and outcomes of key County programs. Departments submit an update of their performance objectives and measures during the budget process. Departments report on prior year performance, update current year estimates, and set targets for the upcoming fiscal year. Departments are also encouraged to continually evaluate and refine their performance indicators to ensure that they accurately reflect the organization's mission and priorities.
- **Revenue and Expenditure projections and detail backup for review.**

E. County Manager Review

Once the administration office has completed its technical review of the budget, department directors meet with the County Manager in team sessions to discuss the operating and capital budget requests. The County Manager will decide which, if any, departments will meet with the budget team. Requests are evaluated based on the County's financial capacity and on how they relate to the Commissioners' priorities. With a recessionary economy, budgets have actually been reduced in most cases, but are still based on the County financial conditions and Commissioner's goals. Following these senior management sessions, a countywide proposed operating budget is developed.

F. Budget Adoption

Moore County adopts its annual operating budget in accordance with North Carolina General Statutes (N.C.G.S. 159 – Local Government Budget and Fiscal Control Act). These statutes require that counties adopt a balanced budget in which estimated revenues and appropriated fund balances equal expenditures. The County Manager must submit a balanced budget proposal to the Board of Commissioners by June 1 of each year, and the Board of Commissioners must adopt the Budget Ordinance by July 1. A formal public hearing is required to obtain taxpayer comments before County Commissioners adopts the budget. By state law, the fiscal year begins on July 1 and ends on June 30.

G. Budget Amendments & Revisions or Transfers

After the Budget Ordinance is enacted, state law permits the Board of Commissioners to amend it at any time during the fiscal year. Each amendment must continue to adhere to the balanced budget statutory requirements. Amendments may not change the property tax levy or alter a taxpayer's liability. A budget amendment is defined to be any appropriation that would alter or affect the total department appropriation or fund total.



Budget revisions are transfers within a departmental budget not affecting the total departmental appropriation or fund total. Budget revisions or transfers do not require Board of Commissioners' approval but the Budget Ordinance does specify that transfers must be reported to the Board of Commissioners in an itemized report. Finance provides this report to the Board. All authorized transfers and amendment monetary levels of approval are listed in the County Budget Ordinance that is approved by the Board of Commissioners.

H. Basis of Budgeting

As required by the North Carolina Local Government Budget & Fiscal Control Act, the budget is prepared and adopted using the modified accrual basis of accounting. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available. The County considers all revenues available if they are collected within 60 days after year end, except for property taxes. Those revenues susceptible to accrual include investment earnings, sales tax, and grants as earned.

During the year, the County's accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via monthly accounting system reports. At year-end, the County's Comprehensive Annual Financial Report (CAFR) is prepared on a basis consistent with generally accepted accounting principles (GAAP). This basis of accounting conforms to the way the County prepares its budget, with a couple of notable exceptions. One, certain items that are referred to as revenues and expenditures in the budget are included as other financing sources and uses in the CAFR. In addition, for financial statement presentations, proprietary funds are adjusted to the full accrual basis. The most significant differences between the budget and CAFR for proprietary funds are: capital outlay & debt service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheet accounts in the CAFR (GAAP); and depreciation is recorded as an expense in the CAFR (GAAP) and not recognized for budgetary purposes.

All outstanding encumbrances on the accounting system on June 30 are carried over into the next year's budget. Outstanding encumbrances at year end do not constitute expenditures as liabilities. The outstanding encumbrance carry forward amounts are approved in the annual Budget Ordinance.

Local Governments exist to provide a wide range of basic services on which we all depend; Sheriff and Emergency Management services, rural fire protection, water systems, Health and Human Services, and Planning, just to name a few. The ability of a local government to provide this wide range of services rests on its financial decision-making.

III. History

This is a working fluid document and the processes may change from time to time but the framework is set to provide a guideline for the County departments and other entities that the County funds.

The form of government for Moore County, which was founded in 1783, is the County Manager Administrator form of government. The five members of the Board of Commissioners are elected for staggered terms of four years. The Board of Commissioners, which acts as the County's legislative and policy making body, appoints the County Manager whose responsibility is to implement the legislative acts and policies of the Board. The County's governmental workforce provides basic County services such as

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Social Services, Public Health, Sheriff, Board of Elections, Register of Deeds, Public Works, Water and Sewer Services, Parks and Recreation and many more.

North Carolina General Statute 159-5 states that each local government and public authority shall appoint a budget officer to serve at the will of the governing board. In counties or cities having the manager form of government, the county or city manager shall be the budget officer. Counties not having the manager form of government may impose the duties of budget officer upon the county finance officer or any other county officer or employee except the sheriff, or in counties having a population of more than 7,500 the register of deeds. A public authority or special district may impose the duties of budget officer on the chairman or any member of its governing board or any other officer or employee.

IV. Budget Calendar

Timeline: The budget calendar is updated each fiscal year with specific dates to be finalized by the budget team for the funding entities. The specific annual detailed calendar, showing the due dates for the particular budget year shall be distributed to the appropriate parties no later than the first or second week of January annually following the Board Retreat.

January:

1. Board of Commissioner Retreat is held to discuss goals and strategies for the coming fiscal year.
2. The 10-year Capital Improvement Plan is reviewed with each department
3. Staff report is sent to the Clerk to the Board of Commissioners for approval of the budget schedule which includes dates of meetings for the budget being presented to the Board of Commissioners, Public Hearing Date, and final Budget approval by the Board of Commissioners, as well as the Budget Ordinance.
4. Initial Budget Team meeting begins with updates to the budget team on current year activity, historical comparisons, trend analysis review and discussion of upcoming topics as well as any legislative changes taking place to be considered in the upcoming budget document.
5. Department Directors hold internal meetings to discuss needs for the upcoming fiscal year and begin the review and preparation of updates for Personnel, Information Technology Requests and Property Management requests.
6. Organizational Charts are due to Administration from the Human Resources department.

February:

1. Salary and benefit information is due to Human Resources (HR) from the Department Directors.
2. Information and Technology (IT) needs are due to the Information Technology Department from the Department Directors.
3. Property Management (PM) needs are due to the Property Management Department from the Department Directors.
4. The Budget Team holds a meeting to discuss the IT, PM and HR needs of the County departments and other funding as needed.
5. Manager meets with the Fire Commission to discuss funding, as needed.
6. Information for the Cost Allocation Plan is gathered and sent to the vendor for processing.

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7. Estimates for Debt Service are due from Finance.
8. Revenue estimates are calculated and entered by Administration.
9. Moore County Schools (MCS) and the Board of Education by resolution are required to submit to the Board of Commissioners an annual report of prior year expenditures broken down by federal, state and local expenditures and further broken down by purpose, function and program report code on or before the second regular meeting of the Board of Commissioners in February each year (current resolution adopted February 16, 2016, see resolution section).

March:

1. Other agency budget requests are due to the County Manager the first week of March.
2. Distribute budget instructions and directions to Department Directors for detail entry in the MUNIS system.
3. All operating annually budgeted items should be entered into the budget operating system by the departments.
4. Budget Team reviews revenue estimates and any legislative changes.
5. Budget Team holds meetings with individual departments to discuss budget requests including organizational chart, fee schedules, revenue and expenditure statements and any other requests.
6. Tax Valuation is provided to the Budget Team by the Tax Administrator.

April:

1. Airport and CVB budgets and budget ordinances are due.
2. Airport and CVB budgets are sent to administration and keyed into MUNIS.
3. Finalize budget Public Hearing Notice for the Board of Commissioners and send to Clerk to publish in newspaper.
4. Staff report is sent to the Clerk for the call to public hearing to be held the 2nd meeting in May.
5. Public Schools present budget request to the Board of Commissioners as required.
6. Other agencies present budget request to the Board of Commissioners as needed or requested.
7. Budget Team holds final reviews of budget and makes any changes, puts budget in balance.
8. Proposed budget books are assembled by Administration.
9. Departments to submit renewal of contracts to vendors for next fiscal year. At least 15 but no more than 45 days prior to renewal of contract.

May:

1. The proposed budget (required by G.S. 159-11(b)) is presented to the Board of Commissioners by the County Manager at the first meeting in May and published on the County website. The proposed budget includes the Manager's budget message which contains a concise explanation of the governmental goals fixed by the budget for the coming budget year, sets forth the features of the activities anticipated in the budget, and the reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and explains any major changes in fiscal policy.
2. Call to Public Hearing memo is presented to Board of Commissioners at the first meeting in May.
3. Public Hearing is held the 2nd Board of Commissioner meeting in May.
4. Proposed Budget work sessions are requested to be held by the Board of Commissioners as needed.
- 5.

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June:

1. Budget Ordinance is adopted by the Board of Commissioners typically the 1st meeting in June but must be adopted no later than July 1. G.S. 159-13(a) states “not earlier than 10 days after the day the budget is presented to the board and not later than July 1, the governing board shall adopt a budget ordinance.....”
2. Any changes made by the Board of Commissioners are rebalanced in the budget system and included in the final approved budget ordinance.
3. The budget documents (ordinance, revenues and expenditure statements and fee schedules) are published on the County website.
4. Begin building the budget book for GFOA (Government Finance Officers Association) Distinguished Budget Award consideration. This is due to the GFOA no later than 90 days after Board approval of the budget ordinance, typically in September.
5. The final adopted budget is uploaded into the budget operating system of the county in preparation for the beginning of the new fiscal year starting July 1.

V. Definitions, Annually Budgeted Funds and Multi-Year Funds

A. Annual Fund Definitions:

General Fund – Basic Account which accounts for all financial resources and transactions not accounted for in other funds. The General Fund is used for accounts that have administrative functions but do not have a specific revenue source and are generally funded with General Fund tax dollars.

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Capital Project Funds – Capital Project Funds account for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary funds).

Enterprise Funds – Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity’s principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity’s costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity’s costs, including capital costs.

Internal Service Funds – Internal Service Funds account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis.

Component Units – Blended component units are entities that are legally separate from the County but reported as if part of the County when they exist for the exclusive benefit of the County.

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B. Annually Budgeted Funds

The chart below provides a list of the funds that are part of the annual budget review process and provides the fund number, name, and fund type:

Funds - Annual Budget Fund and Fund Type			
Fund	Fund Name	Fund Type	Budgeted
100	General	General	Annually
200	Public Safety/Emergency Management	Special Revenue	Annually
210	E911 Telephone	Special Revenue	Annually
215	Fire, Ambulance, Rescue District	Special Revenue	Annually
220	Soil Water Conservation District	Special Revenue	Annually
230	Transportation Services	Special Revenue	Annually
600	Water Pollution Control Plant	Enterprise	Annually
610	Public Utilities	Enterprise	Annually
620	East Moore Water District	Enterprise	Annually
810	Risk Management	Internal Service	Annually
Above are all County Funds that are annually budgeted. Below are the Component Units of the County that are annually budgeted.			
260	Convention & Visitor's Bureau	Comp Unit/Special Revenue	Annually
640	Airport Authority	Comp Unit/Enterprise	Annually

*Subject to be modified

C. Multi-Year Funds

Below are all other funds of Moore County that are not included in the annual budget process. These are the multi-year funds and include Special Revenues, Capital Projects, Trust, Capital and Long Term Debt Funds:

Multi-Year Funds	Fund Type	Budgeted
222 Dixie Youth Softball World Series Fund	Special Revenue	Multi-year
240 Multi-Year Grants Fund	Special Revenue	Multi-year
250 Capital Reserve - Projects	Special Revenue	Multi-year
251 Capital Reserve - Debt	Special Revenue	Multi-year
252 Capital Reserve - Enterprise	Special Revenue	Multi-year
253 Capital Reserve College Projects - SCC	Special Revenue	Multi-year
254 Capital Reserve - College Debt Service Reduction-SCC	Special Revenue	Multi-year
255 Capital Reserve – Capital Projects – MCS	Special Revenue	Multi-year
256 Capital Reserve – Schools Debt Service Reduction – MCS	Special Revenue	Multi-year
400 Community Dev Block Grant	Capital Projects	Multi-year

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420 Social Services Complex	Capital Projects	Multi-year
430 County Facilities Expansion	Capital Projects	Multi-year
431 EMS Narrow Banding	Capital Projects	Multi-year
440 ARRA Capital Projects	Capital Projects	Multi-year
441 2010 LOB Public Utilities	Capital Projects	Multi-year
442 Midland Road Waterline Upgrade	Capital Projects	Multi-year
443 Vass Waste Water System Improvements	Capital Projects	Multi-year
444 Lift Station 3-4 Replacement	Capital Projects	Multi-year
445 Interceptor Sewer Rehab	Capital Projects	Multi-year
446 Edgewood Terrace Water Main	Capital Projects	Multi-year
447 2013 Water Sources Project	Capital Projects	Multi-year
449 Public Work Capital Project	Capital Projects	Multi-year
450 Airport County Capital Project	Capital Projects	Multi-year
460 Airport Capital Projects	Capital Projects	Multi-year
461 Airport Enterprise Capital Projects	Capital Projects	Multi-year
470 Schools ADM/Lottery Fund	Capital Projects	Multi-year
480 Local Education Bonds Fund	Capital Projects	Multi-year
490 Local Educational Bonds Fund	Capital Projects	Multi-year
601 WPCP Capital Project Fund	Capital Projects	Multi-year
700 RP Municipal Tax Trust Fund	Trust Fund	Multi-year
710 MV Municipal Tax Trust Fund	Trust Fund	Multi-year
720 Cooperative Extension Agency Trust Fund	Trust Fund	Multi-year
730 DSS/Sheriff Trust Fund	Trust Fund	Multi-year
910 Capital Assets Fund	Capital Assets	Multi-year
920 Long Term Debt Fund	Long Term Debt	Multi-year

*Subject to be modified

VI. Processes – General Fund 100

Each Department Director is required to present their proposed budget to the budget team by the dates specified in the annual budget calendar (see section IV). The presentation by each Department Director will discuss the departmental organizational chart, fee schedule, revenue and expenditure statements. Each of these items is discussed with the budget team in detail as well as any changes or requests to these documents annually.

A. General Fund Overview

The General Fund is the County's primary operating budget. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Below is a listing of all the departments that make up the General Fund and the organizational code (ORG) that is assigned to that general fund department. General Fund Departments (Organizational Codes) (ORG)

*Subject to be modified

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Org	Dept	Org	Dept
10011500	Governing Body	10030000	Aging
10012000	Administration	10031000	Library
10013000	Human Resources	10032500	Parks/Recreation
10014000	Finance	10033597	College Expense
10015000	Attorney	10034096	Schools Expense
10016000	Tax	10035036	Courts Facility Costs
10017000	Elections	10035091	Non Departmental/JCPC
10018500	Register of Deeds	10036056	Tran Out-Cap Reserve for Courts
10019505	Sheriff	10036056	Trans Out - SCC Debt Reduction
10019508	Detention	10036056	Trans Out - Schools Debt Reduction
10020000	Day Reporting	10037040	Debt GF Principal
10021010	Public Safety/Fire Marshal	10037040	Debt GF Principal-Education
10021012	Public Safety/Communications	10037041	Debt GF Interest
10021570	Animal Operations	10037041	Debt GF Interest –Education
10022000	Solid Waste	10038000	Social Services
10023015	Planning	10039000	Health
10025020	Cooperative Extension	10045000	Information Technology
10026000	Soil/Water	10045032	Geographical Information Systems
10027000	Child Support	10047000	Property Management
10028000	Youth Services	10051037	Non-Profits
10029000	Veterans		

B. General Fund Revenue

The primary revenue sources of the general fund are:

- Ad Valorem Taxes
- Sales Taxes
- Federal and State Grants
- Departmental Fees
- Interest and Transfers
- Other various taxes and fees

The process for each of these revenue sources is described below:

1. Ad Valorem/Property Tax

North Carolina General Statute 159-13(6) states that the estimated percentage of collection of property taxes shall not be greater than the percentage of the levy actually realized in cash as of June 30 during the preceding fiscal year. NCGS 159-13 (7) states that estimated revenues shall include only those revenues reasonably expected to be realized in the budget year, including amounts to be realized from collections of taxes levied in prior fiscal years.

- Tax valuation is provided by the Tax Administrator in March to the budget team.



- Calculations on revenue are made to estimate the collection of real and personal property tax at 98.5% and motor vehicle property tax at 98.5% of total valuation. Motor vehicle revenue, which is collected by the state, is estimated based on trends.
 - The Public Service Company estimated collection amount is calculated for both real and personal and motor vehicle tax at 99% of valuation as revenue to the general fund.
2. Sales Tax general fund revenue is budgeted annually based on the trend analysis provided in the performance measures.
 3. Departmental State and Federal Grants can vary from year to year based on funding levels from the State and Federal Government. The following departments within the general fund receive grant funding each year which is deposited in to the General Fund of the County: Soil & Water, Child Support, Youth Services, Veterans, Aging, Social Services and Health.
 4. Departmental Fees consist of items listed on the Fee Schedules of Moore County.
 - The Board of Commissioners approves the Fee Schedules with the Budget Ordinance each fiscal year.
 - Any changes or updates made to the Fee Schedules after budget adoption by the Board of Commissioners must be brought back to the Board of Commissioners and approved during the fiscal year.
 5. Interest and Transfers make up a small portion of the general fund budget. Interest is the amount that is received from the banking institutions that is the County's central depository and the NCCMT (North Carolina Capital Management Trust) investment accounts. Transfers consist of amounts within the general fund that are budgeted as expenditures and are transferred to a capital reserve for governmental projects or debt reductions in School and College debt service. Transfers include both transfers from other funds and any fund balance appropriations.

C. General Fund Expenditures

The primary expenditures of the general fund are grouped as follows:

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SERVICES, DEPARTMENTS, ACTIVITIES SUPPORTED BY GENERAL FUND REVENUES

GENERAL GOVERNMENT Administration Governing Body Human Resources Finance County Attorney Tax Elections Register of Deeds Information Technology Property Management	HUMAN SERVICES Health Department Social Services Child Support Youth Services Veteran's Services Aging RSVP Animal Services
ENVIRONMENTAL AND COMMUNITY DEVELOPMENT Planning, Zoning, Inspections GIS Solid Waste Cooperative Extension Soil and Water Conservation	CULTURAL DEVELOPMENT Parks and Recreation Library PUBLIC SAFETY FUNCTIONS Sheriff's Office Detention Center Day Reporting Center Public Safety Fire Marshall Public Safety Communications
DEBT SERVICE (excluding education) Debt Principal Debt Interest	EDUCATION Schools Expense Schools Debt College Expense College Debt
NON DEPARTMENTAL/NON PROFITS/TRANSFERS OUT Grants Court Facility Other Transfers Non Profits	

The process for each expenditure category for the General Fund is described below:

1. Education is the largest expenditure of the general fund budget and makes up just under ½ of the general fund expenditures. Education includes funding for Moore County Schools (MCS) and Sandhills Community College.

By resolution that the Commissioners adopted on February 16, 2016, the Board of Education must submit to the Board of Commissioners an annual report of prior year expenditures broken down by Federal, State and Local expenditures and further broken down by purpose, function and project report code. This report must be submitted to the Board of Commissioners before the second regular meeting in February each year. The resolution can be viewed under the resolution section of this document.

Moore County Schools (MCS) funding is categorized into separate components and shows funding through fiscal year 2017. Each category type is described in the funding chart below:

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Total Moore County Schools Funding

FY	Student Enrollment	Current Expense	Capital Outlay	Digital Learning	Sub Total: Current, Capital, Digital	Debt Service	Debt Service Reduction	Total Funding
FY06/07	12,190	\$20,807,940	\$1,133,950	\$0	\$21,941,890	\$4,122,904		\$26,064,794
FY07/08	12,294	\$23,694,245	\$1,531,444	\$0	\$25,225,689	\$4,057,211		\$29,282,900
FY08/09	12,190	\$24,935,195	\$933,950	\$0	\$25,869,145	\$5,929,507		\$31,798,652
FY09/10	12,236	\$24,935,195	\$733,950	\$0	\$25,669,145	\$7,049,516		\$32,718,661
FY10/11	12,378	\$25,540,140	\$711,932	\$0	\$26,252,072	\$6,887,644		\$33,139,716
FY11/12	12,371	\$25,540,140	\$711,932	\$0	\$26,252,072	\$5,937,920		\$32,189,992
FY12/13	12,609	\$25,540,140	\$711,932	\$0	\$26,252,072	\$5,807,594		\$35,328,898
FY13/14	12,812	\$25,165,140	\$711,932	\$750,000	\$26,627,072	\$5,533,171		\$32,160,243
FY14/15	12,825	\$25,315,140	\$1,200,000	\$600,000	\$27,115,140	\$5,393,955	Add to Capital	\$32,509,095
FY15/16	12,838	\$26,265,140	\$750,000	\$750,000	\$27,765,140	\$5,263,064	Add to CE	\$33,028,204
FY16/17	12,849	\$27,029,515	\$750,000	\$750,000	\$28,529,515	\$5,324,881	\$208,290	\$34,062,686

- A funding formula for Sandhills Community College (SCC) has been developed and is included under the resolution section of this document which explains how the SCC funding formula is calculated each fiscal year. Below is the historical funding chart for SCC listing the funding components through fiscal year 2017:

Total Sandhills Community College Funding

FY	Current Expense	Debt Service	Cap Res/Debt	CR/SCC Projects	Total Funding
FY09/10	\$4,135,541	\$1,999,964	\$0		\$6,135,505
FY10/11	\$4,011,475	\$1,778,376	\$0		\$5,789,851
FY11/12	\$4,011,475	\$1,994,274	\$0		\$6,005,749
FY12/13	\$4,121,819	\$1,950,925	\$0		\$9,069,003
FY13/14	\$4,121,819	\$1,781,368	\$0		\$5,903,187
FY14/15	\$4,265,064	\$1,733,404	\$47,964	\$454,079	\$6,500,511
FY15/16	\$4,265,064	\$1,689,115	\$92,254	\$208,048	\$6,254,481
FY16/17	\$4,279,427	\$1,691,838	\$89,530		\$6,060,795
	6% of Budgeted Property/Sales Tax	TOTAL	\$229,748	\$662,127	

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A funding formula has not been developed for Moore County Schools (MCS) at this time but is expected to be developed in the near future. The funding for MCS is calculated in much the same way as SCC in that the total budgeted property and sales tax is used to estimate their funding allocation.

3. Human Services is the next largest expenditure of the general fund budget and includes Social Services, Health Services, Child Support, Youth Services, Veteran Services Aging and Senior Enrichment.
4. Public Safety follows Human Services and includes departments such as Sheriff and Detention Center, Day Reporting Center, Public Safety Communications, Fire Marshal and Animal Operations.
5. General Government includes the following departments: Governing Body, Administration, Human Resources, Financial Services, County Attorney, Tax and Revaluation, Elections, Register of Deeds, Information Technology, Geographical Information Systems (GIS) and Property Management. Typically general government is funded by property taxes but there are some fees collected for finance, IT, Property Management, Register of Deeds and Elections.
 - a. Property Management is tasked with maintaining all County facilities, grounds and vehicles. The County spent two years catching up on the fleet replacement from getting behind in years of the recession. As a strategy, the budget team has adopted a plan to budget for approximately \$225,000 each fiscal year for replacement vehicles. The Office of the Sheriff provides funding from their multi-year funds for replacement vehicles for the Sheriff's department of approximately \$50,000 per fiscal year if funding is available. Public Utilities Enterprise Fund purchases their vehicles each fiscal year. The vehicle replacement plan is determined based on the following factors:
 - Seven (7) year replacement plan
 - 150,000 miles, and/or maintenance and life of vehicle
 - b. Information Technology maintains all electronic equipment for the County which includes desktop computers, laptops, printers, networks, telephones and all communication devices. The County budgets approximately \$100,000 each fiscal year for replacement and upgrades of this equipment.
6. The Environmental and Community Development section consists of Planning, Zoning & Inspections, Solid Waste, Cooperative Extension and Soil and Water Conservation.
7. Debt Service, excluding the debt for education is included as part of the budget process and can fluctuate based on the debt owed in any given fiscal year. The County Fiscal Policy Guidelines address debt service limitations and are listed under the Debt Section of this document.



8. Cultural and Recreational is made up of Library and Parks and Recreation.
9. Transfers Out is a section of the general fund budget process and includes items such as transfers to capital reserve funds and show up as expenditures to the general fund and revenue to a capital reserve or other fund. Examples of the transfers out of the general fund are: Transfer to Capital Reserve for Governmental Projects for the Courts Facility Project, Debt Service Reductions in Education and transfers to Capital Reserve for SCC and MCS future projects for Education.
10. The Board, in FY14/15, adopted the strategy to begin moving away from non-profit funding by implementing a 6 year decline. This strategy was developed because there are over 700 non-profits in the county, there is no way to equitably and fairly identify which ones to fund and not fund and what level of funding. This funding incorporated a 5% decline beginning in FY14/15, a 15% decline in FY15/16, and a 20% decline each year for FY17, FY18, FY19 and FY20. The form showing the decrease in funding by fiscal year is attached to this document in the Other Supporting Documents section.
11. Non-Departmental Funding is made up of all other categories of funding within the general fund such as: undistributed longevity and cost of living adjustments (these are budgeted in this section and later transferred to the general fund departments as needed), Sandhills Mental Health (G.S 153A-149(c)(22), Juvenile Crime Prevention (JCPC) costs, Partner's in Progress (PIP), Forestry Services (G.S. 106-898), School of Government, Economic Development and the Courts (G.S. 7A-302). The North Carolina G.S. 9-1 explains the Jury Commission's salary (made up of 3 members) and operating costs are to be paid by the County's general fund.

VII. Processes – Other Funds

A. Fund 200 Public Safety-Emergency Management/ALS Tax Fund

This fund is a special revenue fund and accounts for all county emergency medical services.

1. Revenues are primarily made up of:
 - Advanced Life Support Property Tax (ALS)
 - Insurance Payments
 - Medicaid Cost Settlement
 - Any appropriations of fund balance, if needed
2. Expenditures are primarily made up of:
 - Operations
 - Special Operations Team
 - Capital

Budget Guide and Development Policy



- Debt Service

The ALS Tax Resolution can be viewed under the Resolution Section of this document.

B. Fund 210 E-911 Telephone Fund

This fund is a special revenue fund and is fully supported by Public Safety Answering Point (PSAP) funding from the North Carolina 911 Board. Funds are generated by the E911 surcharge on phone bills and appropriated fund balance, if needed. The E911 surcharge revenues are regulated by the State. Any pending legislation is reviewed each year on the allowed use of these funds.

In December of each year the County Manager is notified of the estimated funding distribution for the coming fiscal year. The 911 Board is required to present the proposed distribution amount (base amount as defined in G.S. 62A-46) for each primary PSAP by December 31 of each year for the upcoming fiscal year. The distribution amount is based on data collected for the most recent five years of approved eligible expenditures of your primary PSAP.

The 911 Board must consider the amount of funds carried forward for your primary PSAP in determining the distribution amount for the upcoming fiscal year. This is required by G.S. 62A-46 (b1), and the Board considered distributions remaining in the Emergency Telephone Fund for the past two years. PSAPs may carry forward no more than 20% of the average yearly amount of the prior two years for eligible expenditures for capital outlay, capital improvements or equipment replacement. The 911 Board however, may allow a PSAP to carry forward a greater amount with approval.

Each year the PSAP must reconcile the expenditures spent for the previous completed fiscal year. Until that report is reconciled, reviewed and approved by the 911 Board, the final funding for the next budgeted fiscal year will be based on the most current financial data available for our agency.

The costs that are 911 Fund Eligible are included in the Other Supporting Documents section of this document and may be updated or changed by the NC 911 Board.

C. Fund 215 Rural Fire, Ambulance, Rescue District Fund

This fund is a special revenue fund and is supported by:

- Fire protection service district tax
- Annually an amount is transferred from the EMS Fund (200) to support ALS services provided by the Fire Districts by contract. Payments are based on type of transport unit, medical responder, medium or heavy duty number of rescue calls for EMS or ambulatory and rescue services. Payments are made annually and are included in the funding formula calculations.

The Board of Commissioners formed a Fire Commission on November 3, 2014. The rules of procedure were initially adopted by the Board of Commissioners October 7, 2014 and amended in December 2014. The Board of Commissioners established, by resolution on April 21, 2015, a Single Service District for Fire Protection, Ambulance and Rescue, which is located under the resolution section of this document. The Fire Commission has developed a funding formula for all of the fire districts in Moore County with a five (5) year

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phase in approach which includes fire, ALS, rescue and ambulatory services. The funding formula, as well as the phase in approach and rules of procedures, is included under the other supporting documents section of this document.

D. Fund 220 Soil and Water Conservation Fund

This fund is a special revenue fund which accounts for operational expenses of the Soil and Water Conservation Board. It includes revenues from charges for services and a matching State grant. Expenditures are made up of tree seedling purchases, Voluntary Ag District Program expenses, and educational materials to name a few.

E. Fund 230 Transportation Services Fund

This fund is a special revenue fund which provides transportation services to senior citizens, persons with disabilities, limited general public individuals and human service agencies on a county-wide basis. Transportation services receive funding to operate through state grants and user fees.

F. Fund 600 Water Pollution Control Plant Fund

The Water Pollution Control Plant Fund (WPCP) is an Enterprise Fund which accounts for any activity for which a fee is charged to external users for goods or services. The WPCP is a division of Public Utilities and treats wastewater produced within Moore County and Camp McKall under strict guidelines of the National Pollutant Discharge Elimination System (NPDES) permit. Flow is invoiced monthly to each town based on flow monitoring readings. Flow treated vs. flow invoiced is measured to assist in determining accuracy of revenues as well as detecting inflow and infiltration into the collection system.

G. Fund 610 Public Utilities Water and Sewer Fund

Moore County Public Utilities (MCPU) is an Enterprise Fund which accounts for any activity for which a fee is charged to external users for good or services. It operates ten permitted water systems as follows: Pinehurst, Seven Lakes, Vass, Robbins, Addor, High Falls, Hyland Hills, The Carolina, East Moore Water District (Fund 620) and West Moore. MCPU provides sewer service to Pinehurst, Vass and a few rural customers.

Revenues are generated from:

- Water Sales
- Irrigation Sales
- Sewer Sales
- Tank Rental
- Utility Management Fees
- Engineering User Fees

Expenses consist of:

- Debt Service Principal and Interest
- Administration
- Capital Outlay



- Transfers to Capital Reserve for Projects
- Maintenance
- Water Quality
- Engineering

H. Fund 620 East Moore Water District Fund

East Moore Water District (EMWD) is an Enterprise Fund which accounts for any activity for which a fee is charged to external users for good or services. EMWD was established to provide water to rural areas of Moore County utilizing a USDA grant and loan.

Revenues are generated from:

- Water Sales
- Irrigation Sales
- Fees – Availability, Tap and Utility Billing Fees

Expenses consist of:

- Debt Service Principal and Interest
- Bulk Water purchase from Harnett County
- Capital Outlay
- Transfers to Capital Reserve for Projects

I. Fund 810 Risk Management Fund

This is the County's only Internal Service Fund. Internal Service Funds account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis. This fund was established for risk management operations which include all insurance activities and the employee wellness program.

Because this is an internal service fund the main revenues for this fund come from the departments. For example: individual departments are charged for health insurance as an expense and the revenue is transferred to the Risk Management Fund to pay for the cost of health insurance.

The following items paid by the Risk Management Fund and charged back to the departments are:

- Wellness Program
- Health Insurance
- Liability and Property Insurance
- Worker's Compensation Premium and Claims
- Unemployment Premium and Claims

The following are the revenues of the Risk Management Fund:

- Insurance Reimbursements
- Transfers from the departments for the cost of the items listed above and provided to all employees of Moore County
- Retiree Health Insurance paid by the retiree



J. Fund 640 Moore County Airport Authority

- Moore County Airport is a self-sustaining Enterprise Fund
- Contract between the Airport Authority and Moore County to provide financial services annually
- General Management Contract wherein the Authority was created for the purpose of operating and maintaining airport facilities in Moore County,
- Inter-local Cooperation Agreement for the utilization and disbursement of occupancy tax to fund the apron and runway expansion and safety projects at the Moore County Airport

K. Fund 260 Convention and Visitor's Bureau (CVB)

- The CVB is a self-sustaining Special Revenue Fund
- Revenue is comprised on Occupancy Tax formed by the General Assembly of NC 1987 Session Ratified Bill, Chapter 188, Senate Bill 138, which created an act to authorize Moore County to levy a room occupancy tax May 14, 1987
- The By-Laws for the CVB, as well as the General Assembly Ratified Bill are attached to this document

VIII. Capital Improvement Plan

The Capital Improvement Program (CIP) process is designed to forecast future capital needs over a rolling ten year period. Capital needs include facility construction, equipment acquisition, utility infrastructure construction and improvements. The ten year window allows adequate lead time for planning and financing purposes. The deliberate emphasis on multi-year capital planning allows the County to better balance current and future capital needs to available resources.

The CIP is updated each year by administration. In December of each year, and based on input from the Board of Commissioners and Departments, the plan is prepared. It uses the then existing plan, makes adjustments and adds an additional year. Revenues are matched to projects and forecasts for debt financing versus pay-as-you-go are completed. After the County Managers review, the Budget Team reviews the plan as a part of the annual budget process. The CIP of necessity is less accurate as a planning tool the further we get beyond the current fiscal year. The Board does not approve the plan in a formal vote, but acknowledges it as a planning tool for future years.

In order to be included in the CIP, a project or equipment must cost more than \$100,000 and have a life of more than one year. All capital items not meeting this threshold are included in the annual operating budget rather than the CIP with the exception of vehicles. All vehicle purchases are made a part of the CIP. Although, as a unit, they do not meet the criteria, the quantities purchased and resources needed to keep the fleet modern is significant.

The Capital Improvement Plan is an ever evolving project list that is evaluated on a regular basis. The goal has been and continues to be to develop and adhere to a strategy of identifying and prioritizing projects as well as assigning a time line that will allow for completion of the projects within the County's current revenue and budgetary resources. A pay-as-you-go strategy is at the forefront of the planning; however, if



debt is to be used the aim is to utilize short term, private debt of 10 years or less to fund capital projects. It is anticipated that this strategy will minimize dollars allocated to interest and maximize the County's ability to retire debt early should the opportunity arise.

The Capital Improvement Plan can be viewed as part of this document under the other supporting documents section.

IX. Debt Service

Each fiscal year during the budget process the Chief Finance Officer (CFO) generates a report by the due date on the budget calendar (typically the end of February). This report shows the amount of total debt due as well as the amount of debt service to be budgeted for the coming fiscal year. This information is collected and keyed into the MUNIS system from this report by administration. The Debt form, provided by Finance each fiscal year, is located in the Forms other supporting documents section of this document.

A. Fiscal Policy Guidelines for Debt

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will take a balanced approach to capital funding utilizing debt financing; capital reserves and pay-as-you go funding that will provide the least financial impact on the taxpayer. Pay-as-you-go funding will come from budgeted appropriations.
3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
4. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.0%. Net debt is defined as any and all debt that is tax-supported.
5. Should the ratio of debt service expenditures as a percent of total governmental fund expenditures exceed 15.0% staff must request an exception from the Board of Commissioners stating the reason and length of time.
6. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.
7. Payout of aggregate outstanding tax-supported debt principal shall be no less than 55.0% repaid in 10 years.

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(Note: Excludes Enterprise Fund Debt which is assumed to be Self-Supporting, but is included in this document under resolutions for reference)

X. Fee Schedules

Pursuant to North Carolina General Statutes 12-3.1 (a,c) the Moore County Board of Commissioners has the authority to set fees. Fee Schedules are set for the departments that charge various fees for services each year and presented to the Board of Commissioners to be approved each year. The fee schedules are posted on the County website and approved as part of the Budget Ordinance each fiscal year. Each County Department that charges fees is required to post their fee schedule in their respective department for public view. The Fee Schedule form can be viewed as part of this document under the Forms Section.

XI. Organizational Charts

Human Resources department prepares the organizational charts due to administration by the date on the budget calendar (January). These organizational charts are distributed from administration to the Department Directors. They are reviewed and discussed when the Department Directors meet with the Budget Team as scheduled on the budget calendar (March). Any changes are updated with the Human Resources department and updated organizational charts are sent to Administration once approved by the Budget Team. A sample organizational chart is included in the forms section of this document.

XII. Performance Measures

Departmental performance measures is a section for reporting that will show the Budget Team each of our departments with a short narrative of what services they provide to the citizens of Moore County. The measures also include the revenue sources and expenditures for the current fiscal year budget, the budgeted staffing positions and one or two critical measures they are tracking each month. Each sheet also shows the Department Director contact information. This same information can be found on the Moore County website at www.moorecountync.gov under the dashboard measures link on the home page.

The performance measures show the budget team the trends for the last couple of years and provide a resource to the budget team members and department directors in future budget forecasting.

XIII. Cost Allocation Plan (CAP)

A Cost Allocation Plan (CAP), or sometimes called the Indirect Cost Plan, distributes central service overhead costs to operating departments. Central services are those administrative units that mainly provide services to other governmental departments and not to the general public. Examples include: county administration, purchasing and finance, attorney, human resources. Examples of operating departments include: Planning, Law Enforcement, etc.

Cost Allocation Plans can be prepared for a number of reasons, but the main reasons include:

- Claiming indirect cost associated with federal programs;
- Charging enterprise funds for services provided by the general fund;
- Determining the full costs of departments providing user fee related service to the public; and
- Obtaining management information related to how the agency carries out its programs.

Budget Guide and Development Policy



The cost allocation plan is prepared in accordance with the policies and procedures contained in 2 CFR Part 225 also called OMB Circular A-87. A consistent approach has been followed in the treatment of direct or indirect costs. Actual expenditure information is obtained from the financial statements each fiscal year. Statistics used to allocate costs are also taken from actual data for each completed fiscal year.

Actual costs from one completed fiscal year are budgeted two years later. For example: actual costs and financial reporting from FY14/15, which was the last completed actual fiscal year, is budgeted in the 16/17 fiscal year. Because fiscal year 15/16 is not completed and closed out it cannot be used to calculate indirect costs for the FY16/17 budget.

The county uses an outside vendor to calculate all indirect costs and receives a document from this vendor at the specified time in the budget calendar to be used for budgeting each fiscal year. More information can be found in the vendor document in the administration office.

Adopted this 18 day of October, 2016.

A handwritten signature in black ink, appearing to read "Nick J. Picerno", written over a horizontal line.

Nick J. Picerno, Chairman
Board of Commissioners

A handwritten signature in black ink, appearing to read "Laura M. Williams", written over a horizontal line.

Laura M. Williams
Clerk to the Board



About County Services



Visit us on the web at www.moorecountync.gov

The following section provides a brief overview of the services offered by Moore County Government. Because County government never exists in one place at one time, it is impossible to adequately present all of the services provided by County employees. However, we can point the reader to the people who can best answer any questions. The following is a short tour of County services, which attempts to provide some background about County departments and divisions. You can access County departments directly through the e-mail addresses indicated.

Board of Commissioners (clerktoboard@moorecountync.gov)

The five members that make up the Board of Commissioners are the elected representatives of Moore County residents. The Board is the legislative and policy-making body of the County, and as such, is charged to make decisions and formulate public policy based on community needs. The Board adopts an annual budget that is designed to allocate available funds as efficiently and effectively as possible in order to ensure that residents receive the highest levels of service at the lowest possible cost. The Board meets on the first and third Tuesdays of each month and holds special planning sessions, as well as an annual Commissioner Retreat. Communications with the County Council can be directed to the Clerk to the Board.



From Left to Right: Louis Gregory, Frank Quis, Catherine Graham, Jerry Daeke and Otis Ritter



About County Services

Administration (wvest@moorecountync.gov); (jparris@moorecountync.gov)

The Administration Office includes the County Manager's Office (Chief Administrator and Budget Officer of the County), Assistant County Manager, Capital Projects Manager, Internal Auditor and Administrative Assistant.

Aging (tprots@moorecountync.gov)

This department provides services that promote the well-being of older adults.

Animal Operations (fkirk@moorecountync.gov)

This department enforces state statutes and county ordinances pertaining to animal law. It also provides temporary care and shelter for the County's stray and unwanted domestic animals.

Board of Elections (elections@moorecountync.gov)

Responsible for conducting all elections held within the county. Your voter registration record is maintained by our office. We also certify petitions, as required by law, and accept and process all notices of candidacy and audits the public campaign finance committee reports.

Child Support (tbrewer2@moorecountync.gov)

Establishes and enforces child support orders.

Cooperative Extension (dmcgiffin@moorecountync.gov)

This department delivers educational programs on profitable agriculture, healthy families and leadership development.

County Attorney (mistyleland@moorecountync.gov)

The County Attorney is appointed by the Board of Commissioners and serves as legal counsel to the Board as well as all County departments and the agencies of the County.

Day Reporting (tbrewer2@moorecountync.gov)

This division provides substance abuse education, treatment and supportive services to citizens.

Environmental Health (rwittmann@moorecountync.gov)

This division of the Health Department is responsible for the enforcement of local and state public health and environmental health laws, rules, and regulations for the citizens of Moore County.

Financial Services (cxiong@moorecountync.gov)

This department is responsible for County financial record keeping and accountability.

About County Services



Geographic Information Services (rpatterson@moorecountync.gov)

This department provides GIS, GPS, and mapping solutions to support all county departments, municipalities, and citizens of Moore County.

Health Department (rwittmann@moorecountync.gov)

Protects and promotes the public's health through the prevention of disease and injury.

Human Resources (dbrook@moorecountync.gov)

Develops and administers programs designed to increase the county's effectiveness as an employer -- its hiring processes, pay, benefits, human resource policies and others -- the whole spectrum of creating and managing the employer-employee relationship.

Information Technology (cbutts@moorecountync.gov)

Delivers technical support to all County departments ensuring the ability to access systems needed for service to our citizens.

Library (alice.thomas@srls.info)

The Moore County Library System is a full-service public library system with a main library in Carthage, a bookmobile, and 4 branch libraries in the towns of Aberdeen, Pinebluff, Robbins and Vass. It is a member of the 5 county Sandhills Regional Library System. The Moore County Library System has a collection of 80,000 books, audios, videos, periodicals, newspapers, and other items. Services include reference, Internet, interlibrary loans, programs for children and adults, meeting room, genealogy, online catalog, fax and copy equipment. Membership is free to county residents.

Moore County Public Schools (superintendent@ncmcs.org)

The Moore County Public School System is partially funded by Moore County. The County is basically responsible for the construction and maintenance of schools and administrative offices. In addition, Moore County funds teacher supplements and additional positions beyond what the State provides.

Parks & Recreation (bransom@moorecountync.gov)

This department provides recreational opportunities for Moore County residents of all ages.

Planning & Zoning (densminger@moorecountync.gov)

Develops, administers, and enforces ordinances and codes for land use, and construction within the unincorporated areas of Moore County. This department is also responsible for current and long range planning and community development projects.

Public Safety (bphillips@moorecountync.gov)

A multi-faceted agency that encompasses the Offices of Emergency 911 Communications, Emergency Management, Emergency Medical Services, and Fire Marshal.



About County Services

Public Utilities (rgould@moorecountync.gov)

Four separate divisions make up Public Works with responsibility for operating the water systems serving Pinehurst, Seven Lakes, Vass, East Moore and Highland Hills; operating the County landfill and convenience sites; engineering capital projects; and managing the Wastewater Treatment Plant.

Property Management (blake@moorecountync.gov)

This division is responsible for maintaining County vehicles, buildings and grounds.

Register of Deeds (jmartin@moorecountync.gov)

Judy Martin, the Register of Deeds, is an elected official representing the citizens of Moore County. This department preserves, protects and provides Moore County's official public records for the past, present and future.

Sandhills Community College (dempseyj@sandhills.edu)

Sandhills Community College is partially funded by Moore County. The County is basically responsible for the cost of construction and maintenance of facilities.

Sheriff's Office (ngodfrey@moorecountync.gov)

Neil Godfrey was appointed by the Board of Commissioners to finish the term of retiring Sheriff Lane Carter. The Sheriff serves the citizens of Moore County as its chief law enforcement officer. This department provides law enforcement and detention for the County.

Social Services (lcockman@moorecountync.gov)

This department provides public assistance, medical assistance, food assistance and a broad spectrum of personal social services to Moore County residents.

Soil & Water (jrussell@moorecountync.gov)

Provide technical, educational, and financial assistance to farmers and landowners wishing to preserve natural resources.

Tax (gbriggs@moorecountync.gov)

This department is responsible for listing, appraising, assessing, billing, and collecting for all real property, personal property, and motor vehicles within the County. The Tax Administrator reports directly to the Board of Commissioners.

About County Services



Transportation Services (densminger@moorecountync.gov)

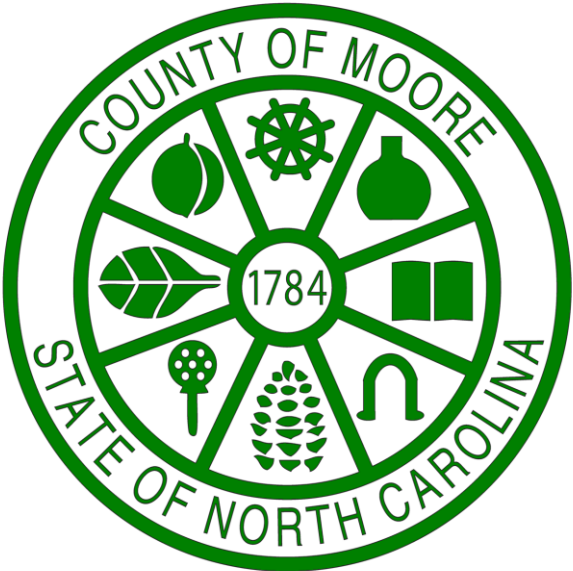
This division provides transportation services on an advanced reservation basis for senior citizens, persons with disabilities, limited general public individuals and human service agencies on a county-wide basis and limited out-of-county services are provided for specialized care (for example: the Veterans Administration Hospital in Fayetteville).

Veterans Services (jpederson@moorecountync.gov)

This department assists with filing disability and death pension claims, educational benefits, and medical benefits for veterans and their families. They also assist with burial benefits as well as VA home loans.

Youth Services (tbrewer2@moorecountync.gov)

Provide resources that enable delinquent youth to become responsible and productive citizens.



Budget Summary

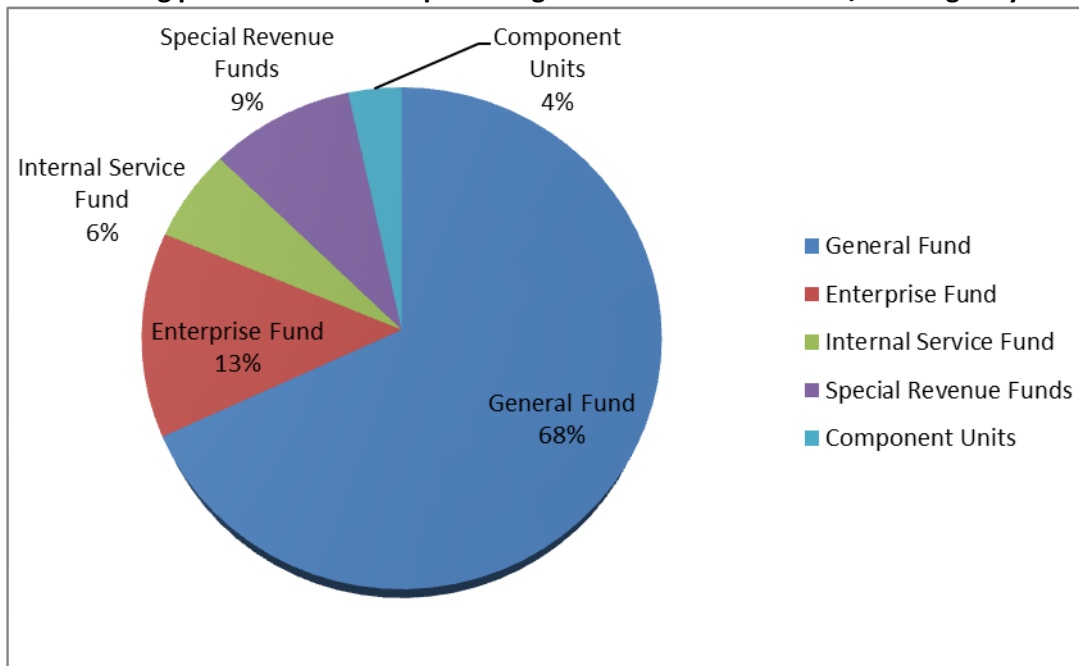


The *Budget Summary* section begins the budget presentation by examining the budget at the broadest level. Shown below is a presentation of the budget summary by fund.

Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
General Fund	93,601,248	90,236,676	92,727,517	2.76%
Enterprise Fund	19,706,899	16,440,343	17,997,293	9.47%
Internal Service Fund	8,304,365	8,296,542	8,171,255	-1.51%
Special Revenue Funds	11,588,500	12,246,338	12,626,175	3.10%
Component Units	5,139,536	4,552,128	4,659,319	2.35%
Subtotal	138,340,548	131,772,027	136,181,559	3.35%
Less Inter-fund Transfers	(8,697,408)	(8,763,551)	(8,714,605)	-0.56%
Total	129,643,140	123,008,476	127,466,954	3.62%

Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
General Fund	92,026,546	90,236,676	92,727,517	2.76%
Enterprise Fund	16,896,352	16,440,343	17,997,293	9.47%
Internal Service Fund	8,146,855	8,296,542	8,171,255	-1.51%
Special Revenue Funds	11,786,147	12,246,338	12,626,175	3.10%
Component Units	3,837,285	4,552,128	4,659,319	2.35%
Subtotal	132,693,185	131,772,027	136,181,559	3.35%
Less Inter-fund Transfers	(8,697,408)	(8,763,551)	(8,714,605)	-0.56%
Total	123,995,777	123,008,476	127,466,954	3.62%

The following pie chart shows the percentage breakdown of the FY17/18 budget by fund.





Budget Summary

The following chart is a presentation of revenues in the General Fund. It includes actual “audited” revenues received for FY 2015-16, the original adopted budget for FY 2016-17, and the approved FY 2017-18 Budget. The percent change refers to the change from FY 2016-17 to FY 2017-18.

General Fund Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Property taxes - current year	54,674,874	54,510,789	55,271,895	1.4%
Property taxes - prior years	256,142	250,000	250,000	0.0%
Penalties and interest	73,553	90,000	90,000	0.0%
Privilege license taxes	94,243	0	0	0.0%
Rental vehicle tax	74,040	65,000	65,000	0.0%
Sales taxes	17,550,592	16,473,000	17,400,136	5.6%
Alcohol Beverage Control funds	647,291	607,000	625,000	3.0%
Interest earnings	267,454	150,000	250,000	66.7%
Departmental revenues and fees	8,043,625	7,873,163	8,176,493	3.9%
Social services	7,494,160	6,887,804	7,527,387	9.3%
Health	1,880,585	808,869	738,240	-8.7%
Child support enforcement	786,094	748,203	755,203	0.9%
Other grants/fees	651,376	666,420	774,255	16.2%
Aging	840,155	843,504	793,908	-5.9%
Transfer to Airport Projects - AIP	261,259			0.0%
Bond Interest	5,805	10,000	10,000	0.0%
Appropriated Fund Balance		252,924	0	0.0%
Total Revenues	93,601,248	90,236,676	92,727,517	2.8%

The following chart is a presentation of expenditures in the General Fund. It includes actual “audited” spending for FY 2015-16, the original adopted budget for FY 2016-17, and the approved FY 2017-18 Budget. The percent change refers to the change from FY 2016-17 to FY 2017-18.

Budget Summary



General Fund Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Governing body	155,394	156,140	157,703	1.0%
Administration	324,070	434,375	671,144	54.5%
Human Resources	261,873	254,992	265,390	4.1%
Financial services	662,431	656,702	680,881	3.7%
County attorney	683,471	660,412	758,036	14.8%
Tax and revaluation	1,633,513	1,660,289	1,677,324	1.0%
Elections	554,922	563,398	614,774	9.1%
Register of deeds	1,444,725	1,364,746	1,396,769	2.3%
Information Technology/GIS	1,579,679	1,841,312	1,867,621	1.4%
Property Management	3,498,639	4,291,379	4,313,679	0.5%
Sheriff	6,020,806	6,586,381	6,630,081	0.7%
Detention Center	3,655,746	3,908,106	4,112,041	5.2%
Animal Operations	807,673	876,591	989,151	12.8%
Day reporting center	62,995	119,486	119,486	0.0%
Public safety and E911	1,086,116	1,302,954	1,332,359	2.3%
Solid Waste	2,108,608	2,312,991	2,177,437	-5.9%
Planning/Community Development	880,295	909,286	441,658	-51.4%
Planning/Code Enforcement	-	-	406,649	0.0%
Cooperative extension	241,208	263,403	262,673	-0.3%
Soil and water conservation	225,723	218,004	219,637	0.7%
Social Services	9,920,772	9,928,873	10,692,932	7.7%
Health	3,658,433	3,656,865	3,764,038	2.9%
Child support enforcement	660,268	666,344	702,233	5.4%
Youth services	86,845	93,451	96,548	3.3%
Veteran's service	176,952	174,071	175,458	0.8%
Aging/Senior Center	1,349,656	1,400,673	1,354,830	-3.3%
Library	553,052	563,153	623,185	10.7%
Recreation	526,257	603,778	607,952	0.7%
College current expense	4,265,064	4,279,427	4,380,722	2.4%
School current expense	26,265,140	27,029,515	29,091,352	7.6%
School capital outlay	750,000	750,000	750,000	0.0%
School digital learning	622,381	750,000	750,000	0.0%
Debt service-principal	6,757,696	6,954,940	5,479,001	-21.2%
Debt service-interest	3,346,373	3,123,686	2,434,159	-22.1%
Grants/Court Facility/Non-Departmental	1,021,264	1,493,114	1,563,847	4.7%
Transfer to Cap Reserve for SCC	92,254	89,530	598,906	0.0%
Transfer to Cap Reserve for Schools	208,048	208,290	-	0.0%
Transfer to Cap Reserve for Courts		90,019	567,861	0.0%
SCC Loan/Deferred Maintenance Costs	1,747,309			0.0%
Transfers to other funds	4,130,895			0.0%
Total	92,026,546	90,236,676	92,727,517	2.8%



Budget Summary

The following is a presentation of the revenues and expenditures for the County's Public Works Utility Funds - Moore County Public Utilities, the Water Pollution Control Plant, and East Moore Water District.

Utility Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Water sales	3,953,143	5,269,432	5,380,614	2.1%
Sewer sales	3,490,736	3,713,358	3,905,600	5.2%
Tap fees	370,394	500,000	850,000	70.0%
Capacity fees	341,952	-	-	0.0%
Other utility revenues	2,132,329	655,699	1,002,262	52.9%
Retained earnings App/Loan Proceeds	-	-	-	0.0%
Total	10,288,554	10,138,489	11,138,476	9.9%

Utility Expenses	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Administration/operations	1,431,484	1,475,534	1,367,360	-7.3%
Maintenance	4,480,161	4,448,658	4,820,750	8.4%
Water quality	1,910,636	1,934,783	2,007,113	3.7%
Engineering	268,621	304,534	265,228	-12.9%
Capital outlay	855,841	743,666	913,000	22.8%
Debt service	1,306,855	965,265	1,348,659	39.7%
Non-Departmental	-	266,049	416,366	56.5%
Total	10,253,598	10,138,489	11,138,476	9.9%

East Moore Water District Enterprise Fund	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Revenues	1,944,319	1,662,600	2,013,500	21.1%
Expenses	1,611,780	1,662,600	2,013,500	21.1%

Water Pollution Control Plant Enterprise Fund	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
User fees	5,198,571	4,639,254	4,845,317	4.4%
Total	5,198,571	4,639,254	4,845,317	4.4%

Water Pollution Control Plant Expenses	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Operations	2,416,745	2,545,576	2,581,194	1.4%
Capital outlay	119,513	415,000	550,000	32.5%
Debt Service	1,450,405	1,431,856	1,409,656	0.0%
Transfer to Capital Reserve	14,407	225,836	280,101	0.0%
Non-Departmental	-	20,986	24,366	16.1%
Total	4,001,070	4,639,254	4,845,317	4.4%

Budget Summary



The following is a presentation of the revenues and expenditures for the County's Internal Service Fund – Risk Management Fund. Moore County is self-insured.

Self-Insurance Fund Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Revenues	8,304,365	8,296,542	8,171,255	-1.5%
Total	8,304,365	8,296,542	8,171,255	-1.5%

Self-Insurance Fund Expenses	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Operations	7,902,445	7,978,265	7,853,118	-1.6%
Wellness program	244,410	318,277	318,137	0.0%
Total	8,146,855	8,296,542	8,171,255	-1.5%



Budget Summary

The following is a presentation of the revenues and expenditures for the County's special revenue funds – Emergency Medical Services, E911 and Moore County Transportation Services.

EMS Fund Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Property taxes	2,369,595	3,519,922	3,581,090	1.7%
Property taxes - prior years	3,898	10,000	10,000	0.0%
Fees / other revenues	3,867,900	3,093,340	3,289,219	6.3%
Appropriated fund balance	-	-	-	#DIV/0!
Total	6,241,393	6,623,262	6,880,309	3.9%

EMS Fund Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Operations	6,002,837	6,117,552	6,426,202	5.0%
Capital outlay	597,124	350,000	290,000	-17.1%
Debt Service	27,518	78,245	78,245	0.0%
Non-Departmental	-	77,465	85,862	10.8%
Total	6,627,479	6,623,262	6,880,309	3.9%

E-911 Fund Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Revenues - E911 telephone fees	413,396	413,395	413,395	0.0%
Appropriated Fund Balance/Other	14,636	-	-	0.0%
Total	428,032	413,395	413,395	0.0%

E-911 Fund Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Operations	222,619	270,684	305,184	12.7%
Debt Service	-	-	-	0.0%
Capital outlay	-	142,711	108,211	-24.2%
Total	222,619	413,395	413,395	0.0%

MCTS Fund Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Revenues - user fees	572,500	666,102	592,508	-11.0%
Grants	405,019	522,415	424,876	-18.7%
Sale of Assets	-	10,000	-	0.0%
Total	977,519	1,198,517	1,017,384	-15.1%

MCTS Fund Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Operations	964,026	1,066,284	986,184	-7.5%
Capital outlay	4,533	126,750	25,000	-80.3%
Non-Departmental	-	5,483	6,200	13.1%
Total	968,559	1,198,517	1,017,384	-15.1%

Budget Summary



The following chart shows total County-wide expenditures for the three year period. Since transfers occur between funds, the “net budget” is shown as the last line. The “net budget” represents the amount that was actually spent by the County in FY 2015-16 and the amounts budgeted for spending for FY 2016-17 and FY 2017-18.

County Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
General fund	92,026,546	90,236,676	92,727,517	0.3%
Wastewater fund	4,208,881	4,639,254	4,845,317	4.4%
Public utilities fund	11,041,540	10,138,489	11,138,476	9.9%
EMWD fund	1,645,931	1,662,600	2,013,500	21.1%
Self-Insurance/Risk fund	8,146,855	8,296,542	8,171,255	-1.5%
EMS fund	6,627,479	6,623,262	6,880,309	3.9%
E911 fund	222,619	413,395	413,395	0.0%
MCTS operations fund	968,559	1,198,517	1,017,384	-15.1%
Sub Total Fund Budgets	124,888,410	123,208,735	127,207,153	1.4%
Soil & Water Conservation	26,665	21,271	21,271	0.0%
Fire Districts	3,940,825	3,989,893	4,293,816	7.6%
CVB Fund	1,579,752	1,540,530	1,696,695	10.1%
Airport Authority Fund	2,257,533	3,011,598	2,962,624	-1.6%
Total All Funds Budget	132,693,185	131,772,027	136,181,559	1.6%
Less transfers	(8,697,408)	(8,763,551)	(8,714,605)	-0.6%
Net budget	123,995,777	123,008,476	127,466,954	1.8%



Budget Summary

A general measure of a County's financial strength is the fund balance. Fund balance is defined as the difference between the assets and liabilities of a fund. Generally accepted accounting principles and state laws require a portion of the fund balance be reserved for inventories, prepaid expenses, and other State mandated reserves. Thus, only the unreserved portion of the fund balance is available for the County to spend. Fund balance generally provides cash flow until revenues are collected and a general operating reserve for the County.

According to the North Carolina Local Government Commission (NCLGC), Counties should maintain a minimum of 8%. The norm however, is between 10% and 30% in North Carolina. Lower fund balance percentages may cause bond rating agencies to downgrade your credit because they feel you have a weak financial position. Should this happen, when the local government goes to sell debt in the bond market, it will pay higher interest rates. Should your balance drop below 8%, the NCLGC will issue a letter of warning with appropriate time to increase the level of fund balance. If a local government does not comply with the State's request, the State may take over the financial operations of the County.

When determining the appropriate funds balance level, there are factors to consider in addition to state laws and counties of equal size and populations:

- The predictability of revenues and volatility of expenditures-if significant resources are subject to unpredictability and volatility, a higher level of fund balance is needed.
- The unavailability of funds from other sources or other funds requiring a drain on the fund balance should require a higher level of fund balance.
- Future reservations of fund balance that remains unknown when the level of funding is set in the annual budget.
- Liquidity-Property tax revenue is collected between November and January of each year and accounts for 61% of the total general fund revenue. Expenses occur in all twelve months and do not match up to the revenue generated in a two month period. Thus, the mismatch in revenue and expense is compensated for with fund balance used as cash flow to bridge the gap. The fund balance provides the liquidity to the County during the first five months of operation.

The County estimates the unreserved General Fund balance at the end of FY17 will be \$21,298,581 which will equal 22.96% of expenditures in FY 17. The FY18 budget includes no appropriation from the fund balance. The budget staff estimates the fund balance will remain relatively unchanged in FY17.

Fund Balance	2015-16 Actual	2016-17 Estimated	2017-18 Adopted
Total Revenues	91,398,922	92,786,781	92,727,517
Total Expenditures	87,203,143	91,069,064	92,727,517
Revenues Over (Under) Expenditures	4,195,779	1,717,717	-
Unassigned Fund Balance Beginning	17,438,418	16,811,107	18,528,824
Unassigned Fund Balance Ending	16,811,107	18,528,824	18,528,824
Ending Fund Balance as % of Expenditures	22.45%	20.34%	22.96%

*Note 2016-17 ending unreserved June balance is an estimate based on the most recent financial data available as of this printing. The actual fund balance will not be known until the Comprehensive Annual Financial Report (CAFR) is completed later in this fiscal year. Therefore, the estimated amounts stated above may be more or less than the actual amount of fund balance.

Budget Summary



FUND BALANCE ANALYSIS BREAKDOWN SUMMARY – GENERAL FUND

The beginning total fund balance for FY15 was \$25,485,736. Actual revenues for FY16 were \$91,398,922. Actual expenditures for FY16 were \$87,203,143. The difference of revenues over expenditures was \$4,195,779 with a special adjusting prior period item of \$1,229,354. The ending audited total fund balance for FY16 was \$27,060,438. The breakdown of the FY16 audited fund balance is as follows:

Non Spendable:

Inventories	\$82,304
Long-term receivables	\$362,704

Restricted for:

State Statute	\$7,034,566
Human Services	\$ 317,193
Env Protection	\$ 417,203
Register of Deeds	\$ 167,439

Assigned Fund Balance for:

Subsequent year's expense:	\$252,924
Parks and Recreation Capital	\$100,000
General Capital Expense	\$300,000
Elections Capital Project	\$200,000
Vehicle Replacement Plan	\$315,000
Remaining Govt Projects	\$560,240

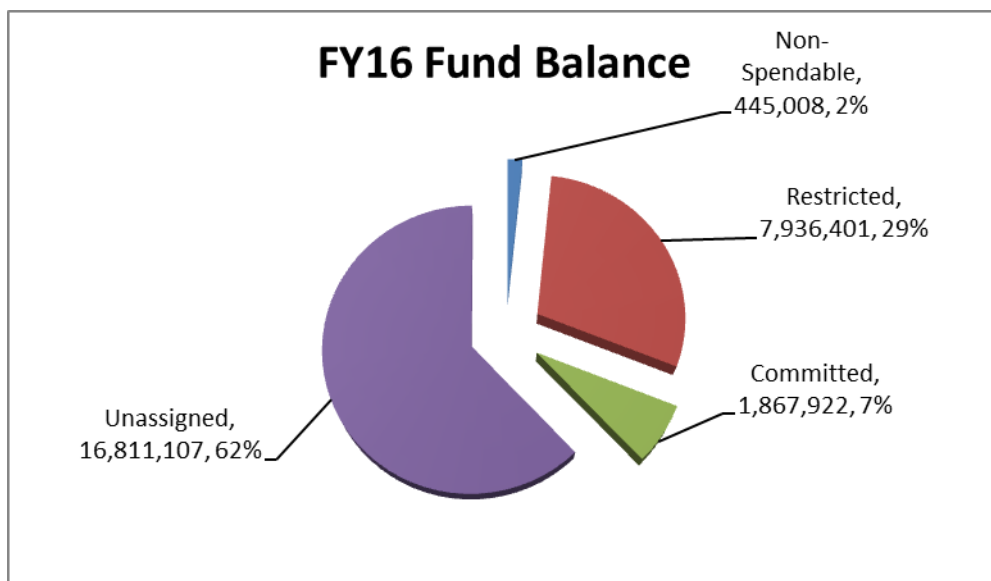
Committed for:

Tax Revaluation	\$ 139,758
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Unassigned:

Unassigned	\$16,811,107
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Total audited FY16 Fund Balance: \$27,060,438





Budget Summary

The following charts show the fund balances in all other County funds. These are the audited fund balances as of June 30, 2016 by Fund for all other County funds excluding the General Fund:

Fund Name	Fund Type	Beginning Fund Balance July 1, 2015	Actual Revenues	Actual Expenditures	Rev Less Expenses	Ending Fund Balance June 30, 2016
Emergency Management Fund	Special Revenue	\$1,924,461	\$6,241,393	\$6,627,479	-\$386,086	\$1,538,375
E911 Telephone Fund	Special Revenue	\$1,003,900	\$428,032	\$222,619	\$205,413	\$1,209,313
Transportation Fund	Special Revenue	\$102,299	\$977,519	\$968,559	\$8,960	\$111,259
Capital Reserve Govt Projects	Special Revenue	\$20,156,219	\$3,259,414	\$1,229,355	\$2,030,059	\$22,186,278
Capital Reserve for Debt Service	Special Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Reserve for Enterprise	Special Revenue	\$0.00	\$289,914	\$289,914	\$0.00	\$0.00
Water Pollution Control Plant	Enterprise	\$16,341,419	\$5,198,157	\$4,618,824	\$579,333	\$16,920,752
Public Utilities Fund	Enterprise	\$21,414,569	\$11,998,588	\$9,565,424	\$2,433,164	\$23,847,733
East Moore Water District	Enterprise	\$2,204,150	\$1,944,319	\$2,146,269	-\$201,950	\$2,002,200
Risk Management Fund	Internal Service	\$1,274,749	\$8,304,365	\$8,146,855	\$157,510	\$1,432,259
Component Units:						
Airport Authority	Enterprise	\$1,834,741	\$3,486,434	\$2,220,357	\$1,266,077	\$3,100,818
Convention and Visitor's Bureau	Special Revenue	\$422,114	\$1,615,926	\$1,579,752	\$36,174	\$458,288

The following chart provides historical information about staffing levels for all funds and departments within Moore County. FY18 shows an increase in staffing over FY17. The bottom of the chart shows total employees by headcount as well as total Full-time equivalents or FTE's. The light blue highlighted areas show where changes have occurred.

Budget Summary



Department	FY 2014-15		FY 2015-16		FY 2016-17		FY 2017-18	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administration	4		4		5		6	
Aging	20	1	20	1	20	1	20	1
Child Support	10		10		11		11	
Child Support - Day Reporting Center	1		1		0.15		0.15	
Child Support - Youth Services	1		1		0.85		0.85	
Cooperative Extension	7		6		6		6	
County Attorney	7		7		6		7	
District Attorney's Office	0		0		0		0	
Elections	4		4		3		4	
Financial Services	7		7		7		7	
Governing Body	1		1		1		1	
Health	51	1	50	1	46	1	46	1
Human Resources	3		3		3		3	
Information Technology	8	1	10		12		12	
IT - Geographical Information Systems (GIS)	3		3		3		3	
Library	9		9		9		9	
Parks & Recreation	5		5		5		5	
Planning & Community Development	13	1	13		12		5.67	
Code Enforcement/Inspections	0		0		0		4.83	
Public Safety - E911 Communications	15		15		15		15	
Emergency Management/Fire	2.25		2.25		2.25		2.6	
Public Works - Solid Waste	9		9		9		9	
Register of Deeds	10		10		10		10	
Sheriff	76	1	77		78		80	
Sheriff - Detention Center	56		57		57		60	
Sheriff - Animal Operations	10	4	11	3	11	3	11	1
Social Services	102		99		101		102	
Soil & Water Conservation	3		3		3		3	
Tax	24		24		24		24	
Veterans	3		3		3		3	
Property Management	25	0	25	0	27	0	27	0
TOTAL GENERAL FUND 100	489.25	9	489.25	5	490.25	5	498.10	3
Emergency Medical Services Fund 200	66.75		72.75		71.75		78.4	
Transportation Fund 230	10	7	10	6	10	6	11.5	3
Self Insurance Fund Fund 810	1		1		1		1	
Public Works - Utilities Fund 610	40		40		40		40	
Public Works - WPCP Fund 610	19	0	19	0	19	0	19	0
TOTAL OTHER FUNDS	136.75	7	142.75	6	141.75	6	149.9	3
Totals	626.00	16	632.00	11	632.00	11	648.00	6
Total Number of FTEs	634.0		637.5		637.5		651.0	



Budget Summary

Moore County, North Carolina Budget Calendar FY2017-2018

<u>Event</u>	<u>Date</u>
Operational Budget Process Begins	December 1, 2016
Board of Commissioners Retreat/Budget Planning Session	January 10-11, 2017
All Operating Budgets due back from Departments	February 17, 2017
County Manager, Budget Director meets with Department Directors for Initial Budget Reviews	March 13-17, 2017
County Manager and Budget Team Review Requests	March 27, 2017
FY16 Budget Presented to Board of Commissioners	May 2, 2017
Budget Work Sessions with the Board of Commissioners Held (May 26, June 2, 2017)	May and June 2017
Budget Public Hearing	May 16, 2017
Budget Adoption	June 20, 2017

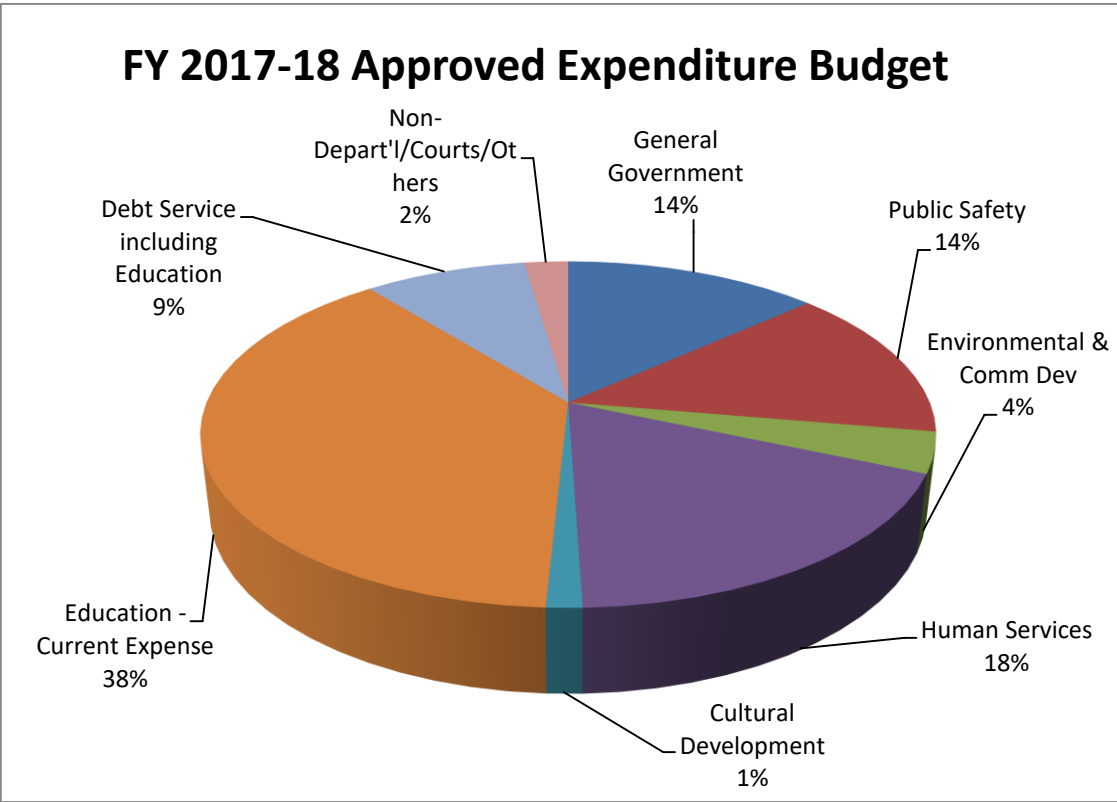
Additional Budget information is available in the Budget Policy Guide and Development Section of this manual. This section discusses the Budget Process and Policy in much more detail.

General Fund



The *General Fund* accounts for all financial resources not restricted to specific purposes or otherwise required to be accounted for in another fund. The following departments are included in the General Fund: Governing Body, Administration, Human Resources, Financial Services, County Attorney, Tax, Board of Elections, Register of Deeds, Sheriff, Day Reporting Center, Youth Services, Fire Marshal, E-911 Communications, Solid Waste, Planning and Community Development, GIS, Cooperative Extension, Soil and Water Conservation District, Health, Social Services, Child Support, Veterans Services, Aging, Library, Parks and Recreation, Education, Mental Health, Courts, Non-Profits, Information Technology, Property Management, Debt Service and other appropriations.

The following pie chart shows the percentage breakdown of the expenditure budget by functional area for the General Fund.

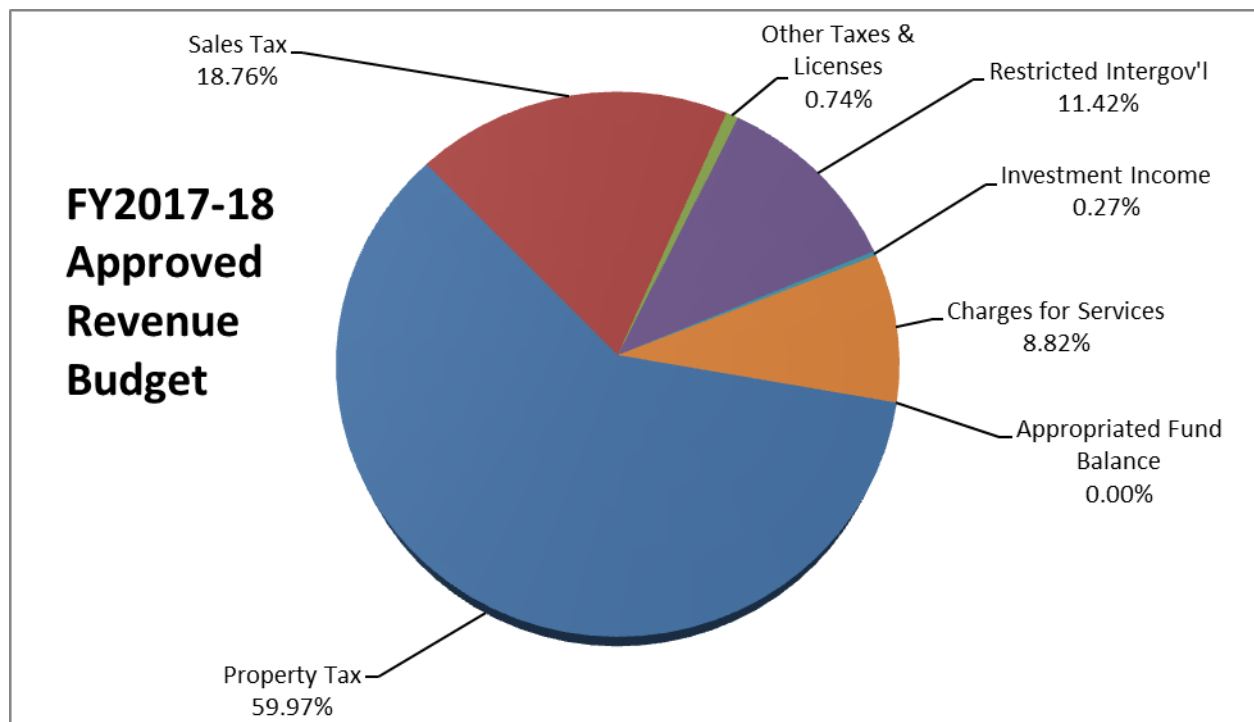




General Fund

The following is a presentation of revenues in the General Fund. It includes actual “audited” revenues received for FY2014-15 and FY 2015-16, the original adopted budget for FY 2016-17, and the approved FY 2017-18 Budget. The percent change refers to the change from FY 2016-17 to FY 2017-18.

General Fund Revenues	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Property Tax	\$ 56,864,016	\$ 55,004,569	\$ 54,850,789	\$ 55,611,895	1.39%
Sales Tax	\$ 16,280,668	\$ 17,550,592	\$ 16,473,000	\$ 17,400,136	5.63%
Other Taxes & Licenses	\$ 728,356	\$ 815,574	\$ 607,000	\$ 690,000	14%
Restricted Intergov'l	\$ 10,731,887	\$ 11,652,370	\$ 9,954,800	\$ 10,588,993	6.37%
Investment Income	\$ 215,125	\$ 267,454	\$ 150,000	\$ 250,000	67%
Charges for Services	\$ 7,829,772	\$ 8,043,625	\$ 7,938,163	\$ 8,176,493	3.00%
Appropriated Fund Balance	\$ -	\$ -	\$ 252,924	\$ -	-100%
Transfers In	\$ 1,558,563	\$ 267,064	\$ 10,000	\$ 10,000	0.00%
Total	\$ 94,208,387	\$ 93,601,248	\$ 90,236,676	\$ 92,727,517	2.76%

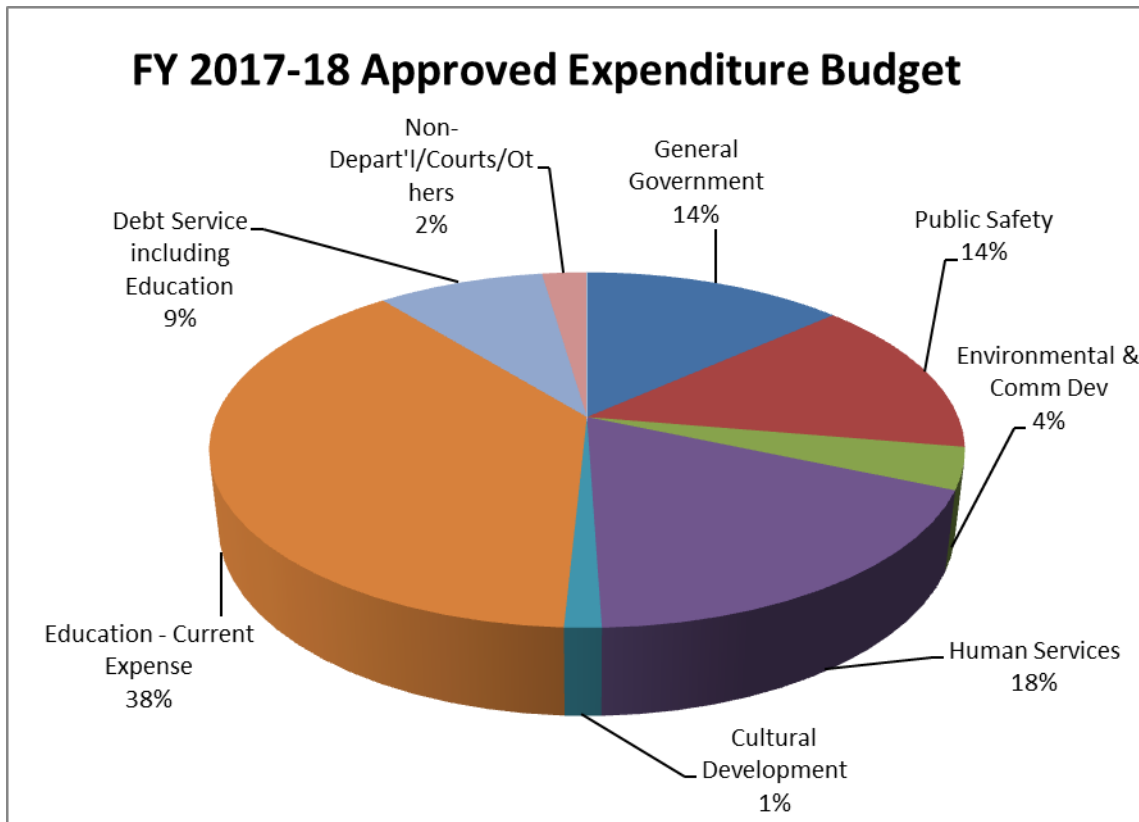


General Fund



The following is a presentation of expenditures in the General Fund. It includes actual “audited” spending for FY 2014-2015 and 2015-16, the original adopted budget for FY 2016-17, and the approved FY 2017-18 Budget. The percent change refers to the change from FY 2016-17 to FY 2017-18.

General Fund Expenditures	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
General Government	\$ 11,881,642	\$ 11,010,130	\$ 11,883,745	\$ 12,403,321	4.37%
Public Safety	\$ 11,029,892	\$ 11,720,181	\$ 11,916,927	\$ 13,279,666	11.44%
Environmental & Comm Dev	\$ 3,945,337	\$ 3,744,421	\$ 3,703,684	\$ 3,508,054	-5.28%
Human Services	\$ 17,255,922	\$ 16,330,027	\$ 16,796,868	\$ 16,689,491	-0.64%
Cultural Development	\$ 1,081,942	\$ 1,079,309	\$ 1,166,931	\$ 1,231,137	5.50%
Education - Current Expense	\$ 31,748,225	\$ 33,689,640	\$ 33,106,762	\$ 35,570,980	7.44%
Debt Service including Education	\$ 10,341,515	\$ 10,104,069	\$ 10,078,626	\$ 7,913,160	-21.49%
Non-Departmental/Courts/Others	\$ 2,431,029	\$ 1,021,264	\$ 1,583,133	\$ 2,131,708	-19.58%
Less Inter-fund Transfers	\$ (5,323,892)	\$ (5,205,250)	\$ -	\$ -	0.00%
Total	\$ 84,391,612	\$ 83,493,791	\$ 90,236,676	\$ 92,727,517	2.76%





General Fund

The following is a presentation of expenditures by department.

General Fund Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Governing body	155,394	156,140	157,703	1.0%
Administration	324,070	434,375	671,144	54.5%
Human Resources	261,873	254,992	265,390	4.1%
Financial services	662,431	656,702	680,881	3.7%
County attorney	683,471	660,412	758,036	14.8%
Tax and revaluation	1,633,513	1,660,289	1,677,324	1.0%
Elections	554,922	563,398	614,774	9.1%
Register of deeds	1,444,725	1,364,746	1,396,769	2.3%
Information Technology/GIS	1,579,679	1,841,312	1,867,621	1.4%
Property Management	3,498,639	4,291,379	4,313,679	0.5%
Sheriff	6,020,806	6,586,381	6,630,081	0.7%
Detention Center	3,655,746	3,908,106	4,112,041	5.2%
Animal Operations	807,673	876,591	989,151	12.8%
Day reporting center	62,995	119,486	119,486	0.0%
Public safety and E911	1,086,116	1,302,954	1,332,359	2.3%
Solid Waste	2,108,608	2,312,991	2,177,437	-5.9%
Planning/Community Development	880,295	909,286	441,658	-51.4%
Planning/Code Enforcement	-	-	406,649	0.0%
Cooperative extension	241,208	263,403	262,673	-0.3%
Soil and water conservation	225,723	218,004	219,637	0.7%
Social Services	9,920,772	9,928,873	10,692,932	7.7%
Health	3,658,433	3,656,865	3,764,038	2.9%
Child support enforcement	660,268	666,344	702,233	5.4%
Youth services	86,845	93,451	96,548	3.3%
Veteran's service	176,952	174,071	175,458	0.8%
Aging/Senior Center	1,349,656	1,400,673	1,354,830	-3.3%
Library	553,052	563,153	623,185	10.7%
Recreation	526,257	603,778	607,952	0.7%
College current expense	4,265,064	4,279,427	4,380,722	2.4%
School current expense	26,265,140	27,029,515	29,091,352	7.6%
School capital outlay	750,000	750,000	750,000	0.0%
School digital learning	622,381	750,000	750,000	0.0%
Debt service-principal	6,757,696	6,954,940	5,479,001	-21.2%
Debt service-interest	3,346,373	3,123,686	2,434,159	-22.1%
Grants/Court Facility/Non-Departmental	1,021,264	1,493,114	1,563,847	4.7%
Transfer to Cap Reserve for SCC	92,254	89,530	598,906	0.0%
Transfer to Cap Reserve for Schools	208,048	208,290	-	0.0%
Transfer to Cap Reserve for Courts		90,019	567,861	0.0%
SCC Loan/Deferred Maintenance Costs	1,747,309			0.0%
Transfers to other funds	4,130,895			0.0%
Total	92,026,546	90,236,676	92,727,517	2.8%

Governing Body



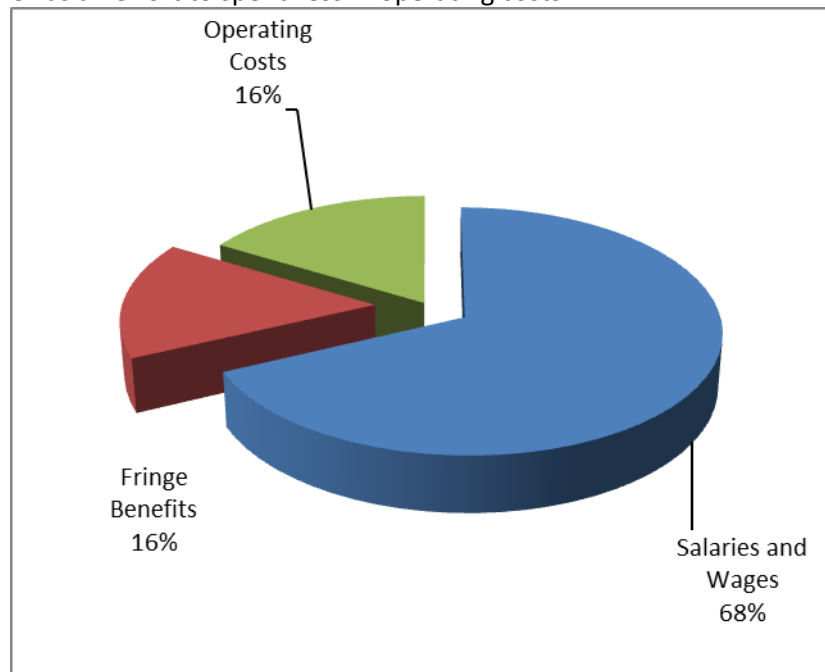
The mission of Moore County Government is to enhance the quality of life by providing exceptional public service to the citizens of Moore County.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	108,579	105,543	107,227	1.6%
Fringe Benefits	24,907	23,958	24,631	2.8%
Operating Costs	21,908	26,639	25,845	-3.0%
Capital Outlay				0.0%
Total	155,394	156,140	157,703	1.0%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	1	1	1	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Distribute Packets 3 Days Prior to Meeting	100%	100%	100%	100%
Post Approved Minutes to Web Next Day	100%	100%	100%	100%
Fulfill Records Request Within 1 Day	100%	95%	95%	95%
Retain or Reduce Tax Rate	0.465	0.465	0.465	0.465

The Governing Body consists of five (5) Moore County Board of Commissioners and the Clerk to the Board. The FY17-18 adopted budget is flat as compared to the FY16-17 budget and has continued to remain approximately the same in operating costs than previous years. This reflects the efficiency with which the Board governs as well as an effort to spend less in operating costs.





Administration

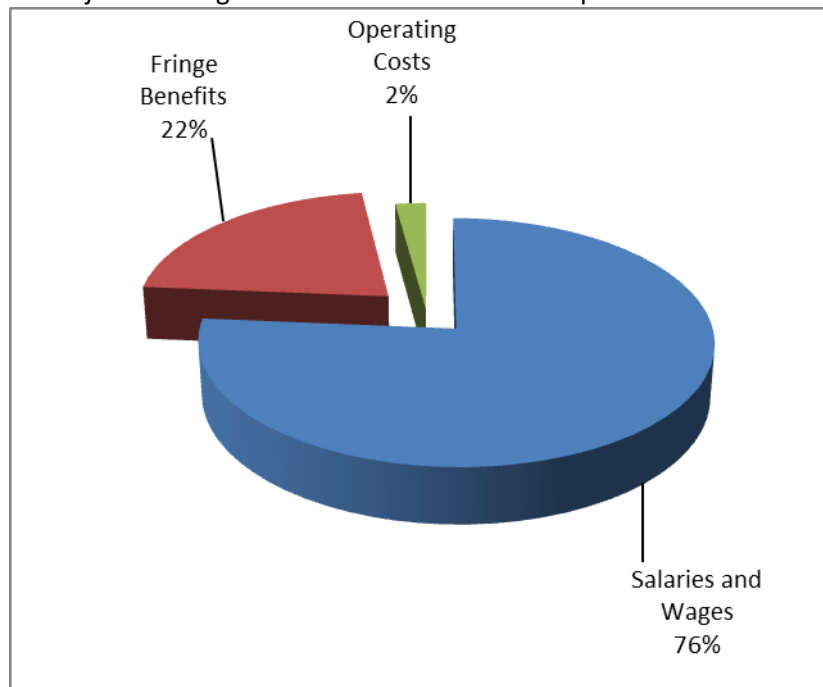
The mission of Moore County Administration is to enhance the quality of life by providing exceptional public service to the citizens of Moore County.

Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Salaries and Wages	238,981	327,986	512,211	56.2%
Fringe Benefits	75,094	92,295	144,341	56.4%
Operating Costs	9,995	14,094	14,592	3.5%
Capital Outlay		-		0.0%
Total	324,070	434,375	671,144	54.5%

Personnel	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	4	5	6	20.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Receive GFOA Distinguished Budget Award	Yes	Yes	Yes	Every Year
# Days Prior to May 31 Budget Presented	27	27	25	26
Employees per 1000 Population	7.21	7.21	6.94	7.00
# of Press Releases/Newsletters	128	139	142	150

The Administration department includes the County Manager, Assistant County Manager, Internal Auditor, Administrative Assistant, Capital Projects Manager and Communications Specialist. The budget is 54.5% higher than FY17 due to the additional positions and fringes/benefits that have been added since FY15 which consists of the Capital Projects Manager and the Communications Specialist.



Human Resources



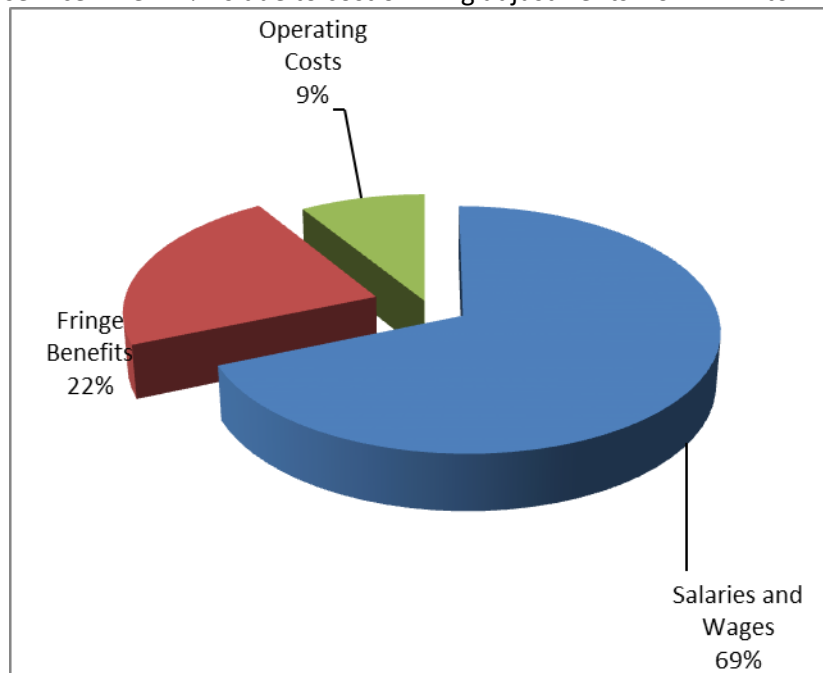
The mission of the Human Resources Department, in partnership with all departments, is a commitment to recruiting, developing and retaining knowledgeable, customer-focused employees in a healthy and safe work environment, working toward a shared goal of providing exceptional services that make Moore County a premier community in which to live, work and raise a family.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	182,671	175,311	182,115	3.9%
Fringe Benefits	59,616	57,792	59,637	3.2%
Operating Costs	19,586	21,889	23,638	8.0%
Capital Outlay				0.0%
Total	261,873	254,992	265,390	4.1%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Employee Turnover Rates	9.67	8.00	8.50	8.00
Workers Comp Experience Modifier	0.91	1.15	1.29	1.08
Employment Applications Processed	1,414	1,590	1,600	1,600
Recruitment Time Average (Calendar Days)	no data	68	60	60

There has been minimal change to the Human Resources budget over the three year period, which reflects a continuing level of service. The 4.1% is due to cost of living adjustments from FY17 to FY18.





Financial Services

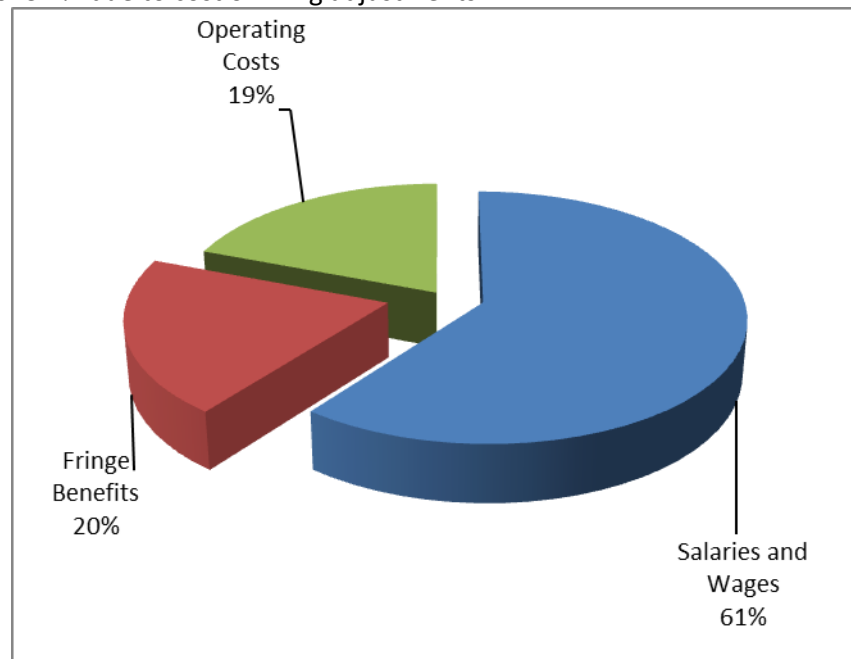
The mission of Financial Services is to provide accounting, financial operations and reporting services to County Departments, citizens and other users of the County's financial information. Finance manages, directs and safeguards the assets of Moore County in an efficient, effective and appropriate manner.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	377,315	397,074	418,292	5.3%
Fringe Benefits	124,559	133,109	134,823	1.3%
Operating Costs	160,557	126,519	127,766	1.0%
Capital Outlay				0.0%
Total	662,431	656,702	680,881	3.7%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	7	7	7	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Date Audited CAFR Published	12/15/2015	12/1/2016	12/1/2017	12/1/2018
% of A/P Check Voids Due to Error	<1%	<1%	<1%	<1%
Budget Transfers Processed w/in 2 days	98%	99%	99%	99.9%
Month End Closing (Days after Month End)	Last Day	Last Day	Last Day	Last Day

The Financial Services Department has remained flat as compared to FY16/17. The department had an overall decrease of 3.7% due to cost of living adjustments.



County Attorney



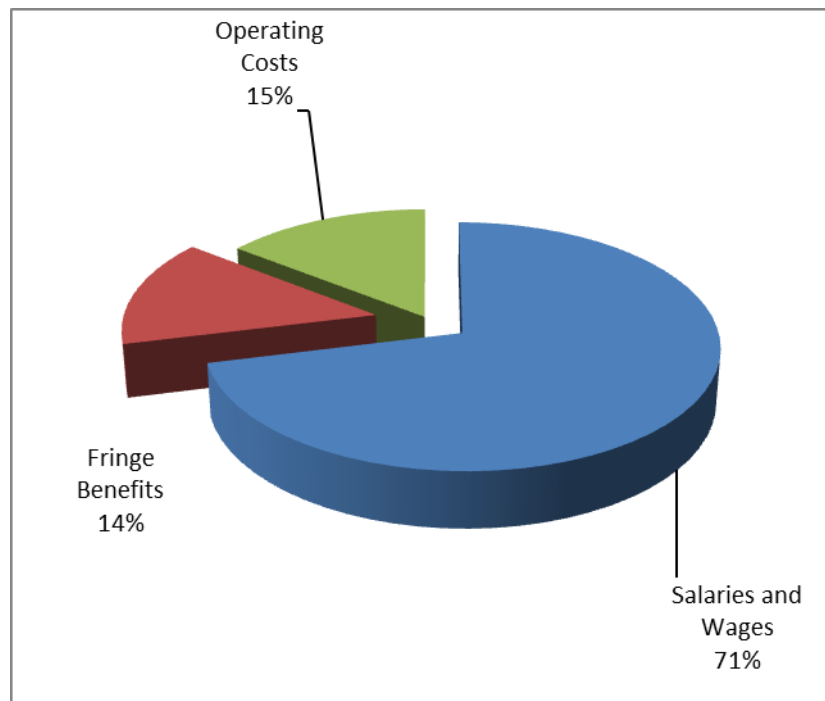
The mission of the County Attorney's office is to serve as the legal advisor to the Board of Commissioners to defend the Board of Commissioners, the County and the agencies of the County from actions brought against them; and, to provide legal advice to County departments.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	485,889	469,956	539,464	14.8%
Fringe Benefits	149,178	139,229	108,425	-22.1%
Operating Costs	48,404	51,227	110,147	115.0%
Capital Outlay				0.0%
Total	683,471	660,412	758,036	14.8%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	7	6	7	16.7%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Contract Requests Complete in 10 Days	90%	90%	90%	90%
DSS Court Orders Complete in 30 Days	92%	90%	90%	90%
Child Support Orders Complete in 10 Days	90%	90%	90%	90%
Legal Assistance Provided In 2 Days	85%	80%	80%	80%

The County Attorney's Office Budget includes additional funding for a program to provide continuing education to legal assistants and seminars for CPE training in FY18. This will be offset by revenues received from other entities paying to allow their legal assistants to attend the program. This is the fourth year for this funding. This budget also includes 1 FTE addition for FY18.





Tax

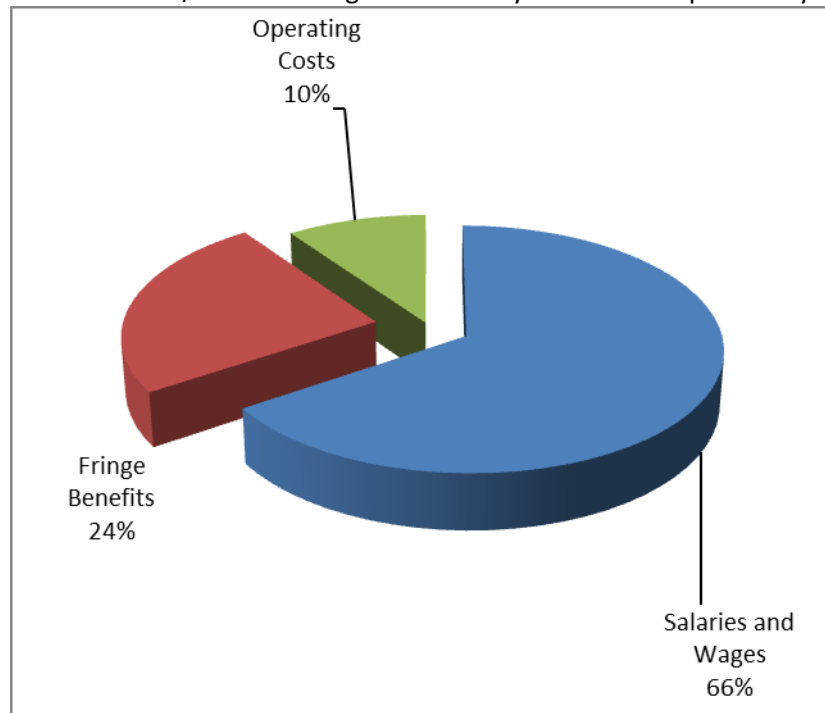
The mission of the Moore County Tax Department is to list, appraise, assess, bill and collect all real property, personal property and motor vehicle taxes as required and in accordance with the General Statutes of North Carolina while providing exceptional customer service.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	1,105,857	1,092,581	1,100,384	0.7%
Fringe Benefits	404,943	408,733	411,335	0.6%
Operating Costs	122,712	158,975	165,605	4.2%
Capital Outlay	24,243			0.0%
Total	1,657,755	1,660,289	1,677,324	1.0%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	24	24	24	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Update Parcel Information by March 1	100%	100%	100%	100%
New Appraisals Complete by March 31	100%	100%	100%	100%
Mail Tax Bills w/in 1 Week of BOC Charge	100%	100%	100%	100%
Total County Collection Rate	99.17%	99%	99%	99%

The Tax Department budget includes an overall increase of 1.0% from FY16/17 to FY17/18 budget year. The State DMV system started in FY14/15. This budget is relatively flat from the previous year.



Elections



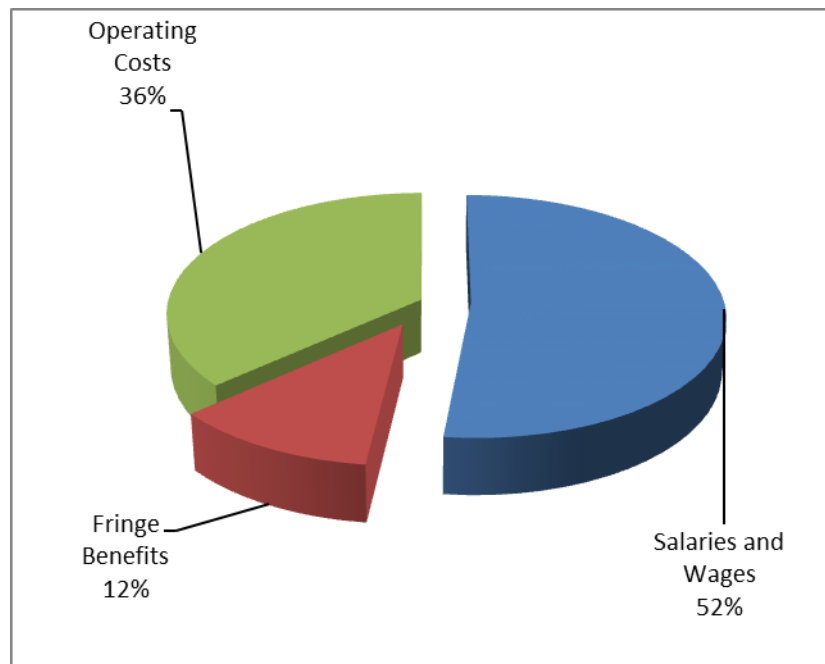
The mission of Elections is to provide fair administration and conduct of all elections within the County jurisdiction according to the election laws of the State of North Carolina.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	343,207	314,959	318,775	1.2%
Fringe Benefits	73,042	59,857	71,217	19.0%
Operating Costs	138,673	188,582	224,782	19.2%
Capital Outlay				0.0%
Total	554,922	563,398	614,774	9.1%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	4	3	4	33.3%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Comply with 100% State/Federal Laws	100%	100%	100%	100%
Use Electronic Poll Books at Polling Places	New	50%	50%	50%
Perform 6 month GEO cross-checks	New	New	100%	100%
Increase the % of Registered Voters	New	3%	2%	2%

The Elections budget is 9.1% higher than FY16/17. The increase in FY17/18 is mainly due to printing costs and election costs.





Register of Deeds

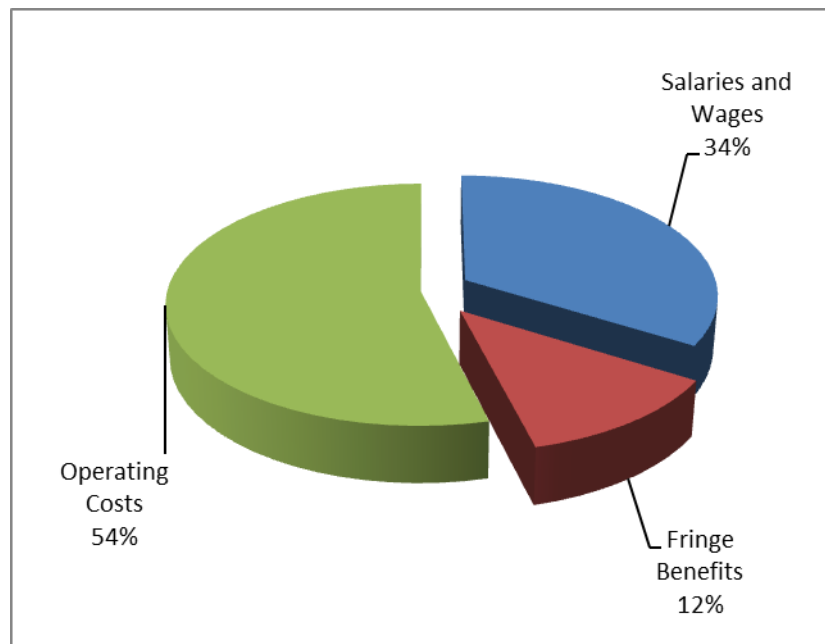
The Register of Deeds serves as legal custodian of all real estate and vital records for Moore County; our mission is to protect, preserve, provide access and maintain accuracy and the integrity of all public records for which we are legally entrusted.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	443,125	464,816	472,844	1.7%
Fringe Benefits	161,748	168,756	170,725	1.2%
Operating Costs	839,852	731,174	753,200	3.0%
Capital Outlay				0.0%
Total	1,444,725	1,364,746	1,396,769	2.3%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	10	10	10	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Record 100% of Real Estate Docs. Same Day	100%	100%	100%	100%
Return Real Estate Docs. Next Day	99%	99%	100%	100%
Respond to Vital Records Request Same Day	100%	100%	100%	100%
Scan 75 Old Deed Books per Year	100%	100%	100%	100%

The Register of Deeds budget is slightly higher than the previous budget due to increases in excise tax expenses. This department typically generates enough revenue from fees to support the operation.





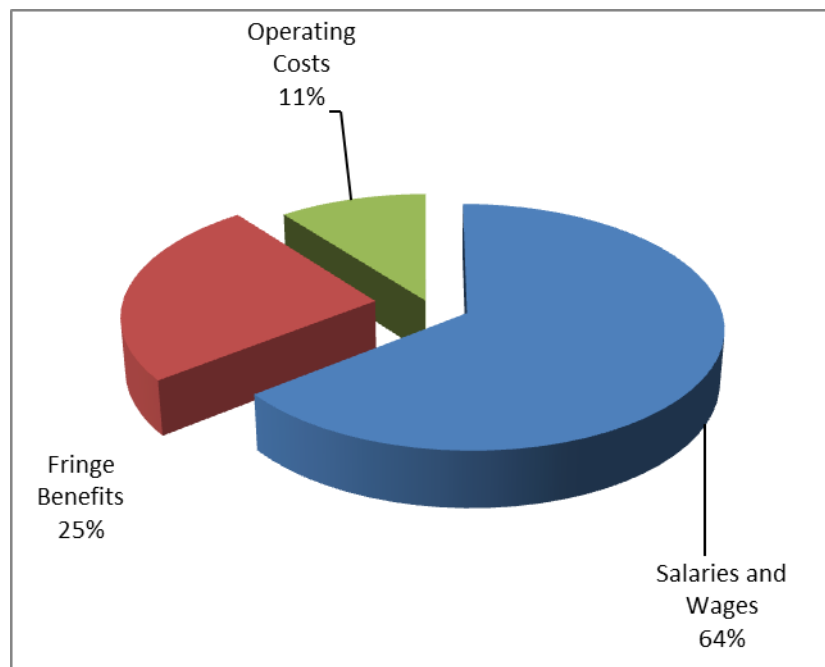
The mission of the Moore County Sheriff's Office is to improve the quality of life for the citizens of Moore County by providing a safe community in which the citizens can live, work and prosper.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	3,882,478	4,153,689	4,266,401	2.7%
Fringe Benefits	1,648,452	1,761,404	1,667,292	-5.3%
Operating Costs	489,876	671,288	696,388	3.7%
Capital Outlay	-	-	-	0.0%
Total	6,020,806	6,586,381	6,630,081	0.7%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	77	78	80	2.6%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Respond to Priority 1 Calls w/in 15 Minutes	95%	95%	93%	90%
Maintain a +40% Case Clearance Rate	34%	47%	44%	40%
Recover Stolen Property	34%	47%	46%	40%
Serve All Civil Processes in timely manner	82%	82%	81%	80%

The majority of the increase in this year's Sheriff's Department budget is related to the increase in supplemental retirement and equipment.





Detention Center

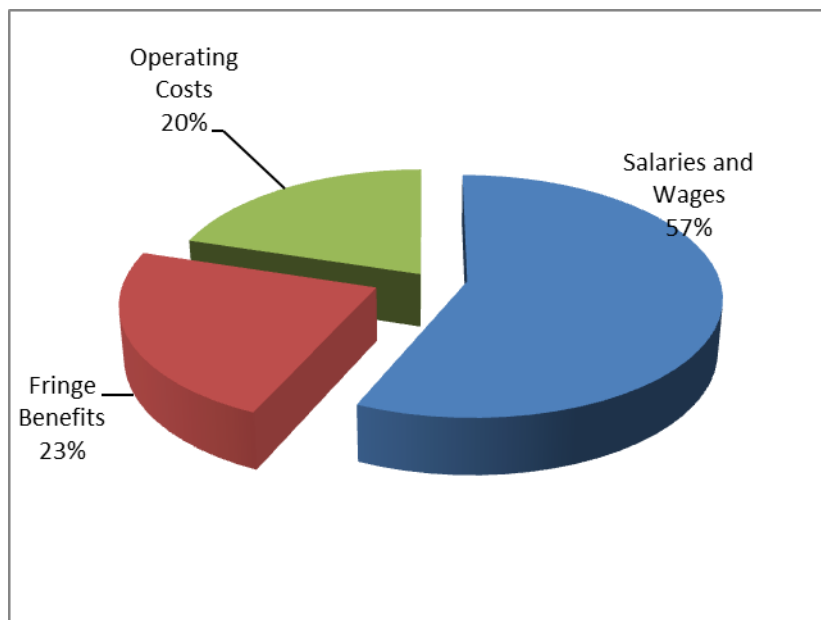
The mission of the Moore County Detention Center is to securely house pre-trial detainees and sentenced offenders in a humane environment which provides safety to inmates, staff, and the public.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	2,006,191	2,213,624	2,329,325	5.2%
Fringe Benefits	892,008	908,765	951,383	4.7%
Operating Costs	757,547	785,717	831,333	5.8%
Capital Outlay				0.0%
Total	3,655,746	3,908,106	4,112,041	5.2%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	57	57	60	5.3%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Prevent Escapes	100%	100%	100%	100%
Comply with State and Local Standards	100%	100%	100%	100%
Maintain Safe Environ. for Staff/Inmates	100%	100%	100%	100%
Provide Inmate Transport. on Time	100%	100%	100%	100%

The Detention Center budget for FY17/18 includes a 5.2% increase in salaries and equipment for 3 additional detention officers.



Day Reporting



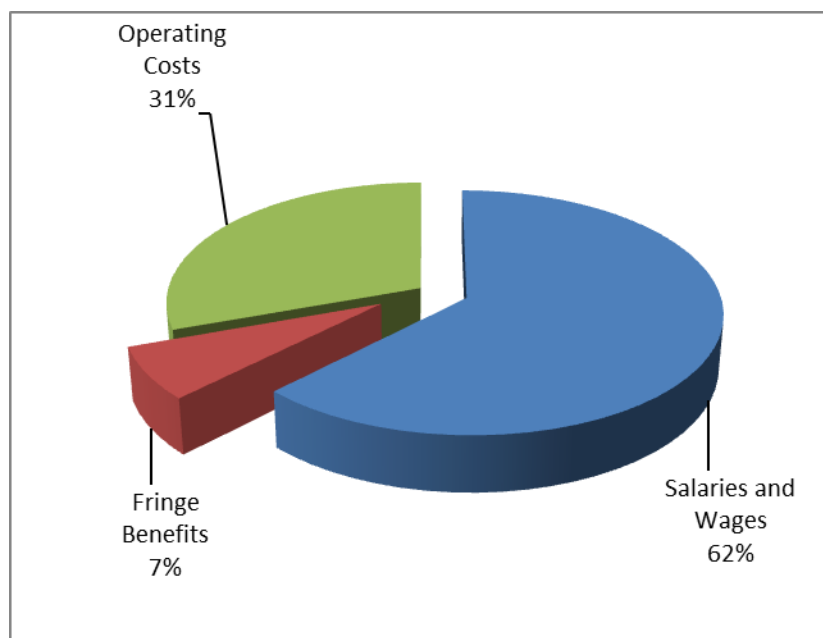
The mission of the Day Reporting Center (DRC) is to provide substance abuse education, treatment and supportive services to citizens referred through the justice system as an alternative to incarceration.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	40,639	74,643	74,643	-100%
Fringe Benefits	6,170	8,387	8,410	0%
Operating Costs	16,186	36,456	36,433	0%
Capital Outlay				0%
Total	62,995	119,486	119,486	0%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	1	0.15	0.15	0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
% of sentenced offenders completing prog.	40%	40%	42%	40%
% of probation violators completeing prog.	42%	40%	40%	40%
Attendance Rate for 70% of offenders	70%	70%	70%	70%

The Day Reporting Center is typically funded through a grant from the JCPC (Juvenile Crime Prevention Commission). Beginning with budget year FY12/13, the State decided to change their process for funding this program. Instead of a grant application process, funding is awarded through an RFP (Request for Proposals) process. FY17/18 Budget has remained flat as compared to FY16/17.





Youth Services

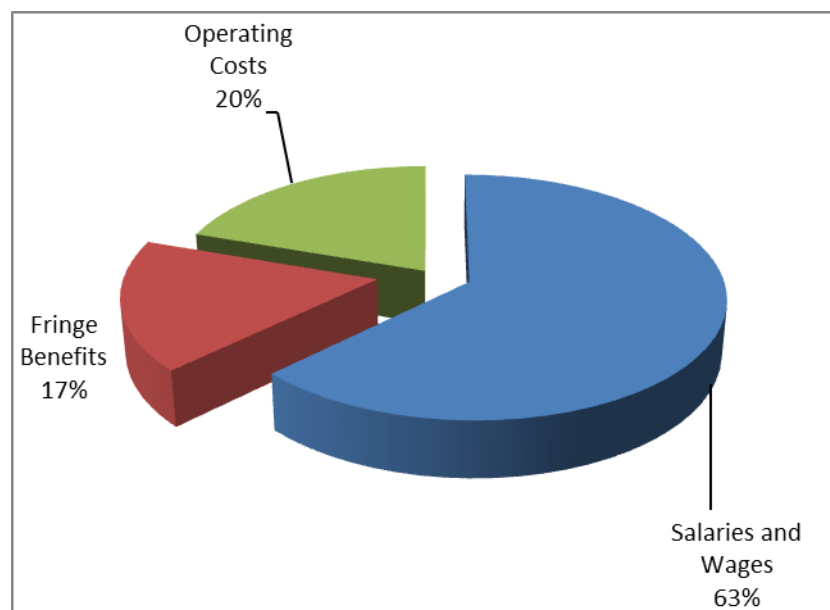
The mission of Moore Youth Services is to hold delinquent youth accountable for their actions and provide resources to help them become responsible and productive citizens.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	57,818	58,975	60,645	2.8%
Fringe Benefits	16,711	17,842	16,824	-5.7%
Operating Costs	35,989	16,634	19,079	14.7%
Capital Outlay	-	-	-	0.0%
Total	110,518	93,451	96,548	3.3%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	1	0.85	0.85	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
% of Restitution Youth Fulfill Obligations	86%	90%	80%	80%
% of Teen Court Youth Fulfill Obligations	95%	97%	90%	90%
% of Rest. Youth Reducing Court Appears.	75%	80%	70%	70%
% of Teen Court Youth Red. Court Appears.	95%	95%	85%	85%

The Youth Services budget is funded through the JCPC (Juvenile Crime Prevention Commission) grant. The budget has remained relatively flat as compared to FY16/17.



Fire Marshal



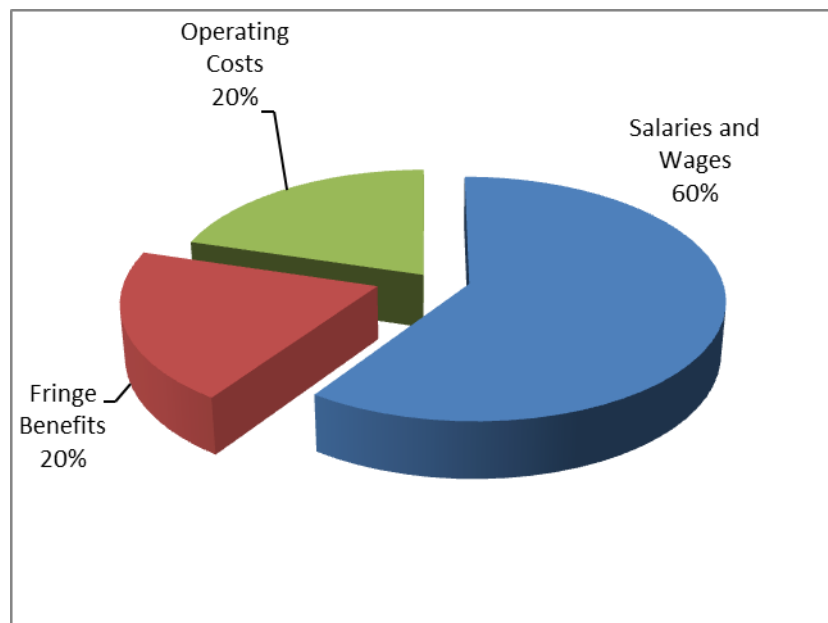
The mission of the Fire Marshall division is to protect lives and property through fire prevention. We will accomplish this through enforcement of the North Carolina Fire Prevention Code and offering public education programs.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	95,847	120,012	158,261	31.9%
Fringe Benefits	38,386	43,262	53,520	23.7%
Operating Costs	51,331	54,313	54,112	-0.4%
Capital Outlay				0.0%
Total	185,564	217,587	265,893	22.2%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	2.25	2.25	2.60	15.6%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Review Plans & Issue Permits w/in 5 Days	95%	98%	98%	98%
Respond to Incidents w/in 1 hour	99%	99%	99%	99%
Complete Fire Inspections w/in 5 Days	80%	95%	95%	95%
Review Em. Mgt. Facility Plans w/in 5 Days	95%	95%	98%	98%

The Fire Marshal budget increase of 22.2% is due to Personnel and Fringe changes.





Public Safety - Communications

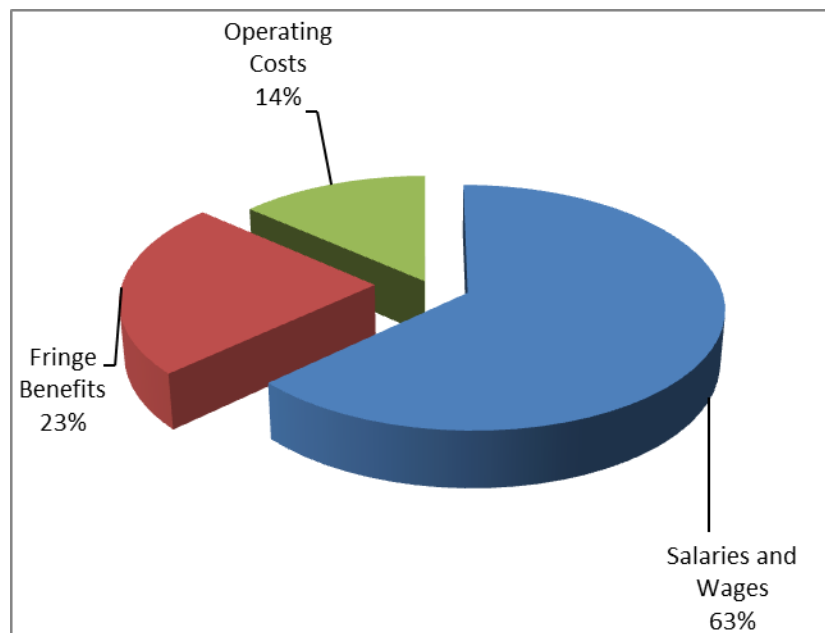
Our mission is to receive, process, and dispatch appropriate emergency response agencies to all 911 calls for emergency services in Moore County.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	544,081	649,396	672,143	3.5%
Fringe Benefits	230,271	245,163	249,921	1.9%
Operating Costs	126,200	190,808	144,402	-24.3%
Capital Outlay		-	-	0.0%
Total	900,552	1,085,367	1,066,466	-1.7%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	15	15	15	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Dispatch all 911 Calls w/in 90 Seconds	169	90	95	90
Provide Complete/Accurate EMD Instruct	98%	98%	98%	98%
Provide Complete/Accurate EFD Instruct	97%	99.5%	98%	98%
Answer 911 Calls w/in 10 Seconds	99%	99%	99%	99%

The E-911 communications budget shows a slight decrease from fiscal year 2016-17 as compared to fiscal year 2017-18.



Solid Waste



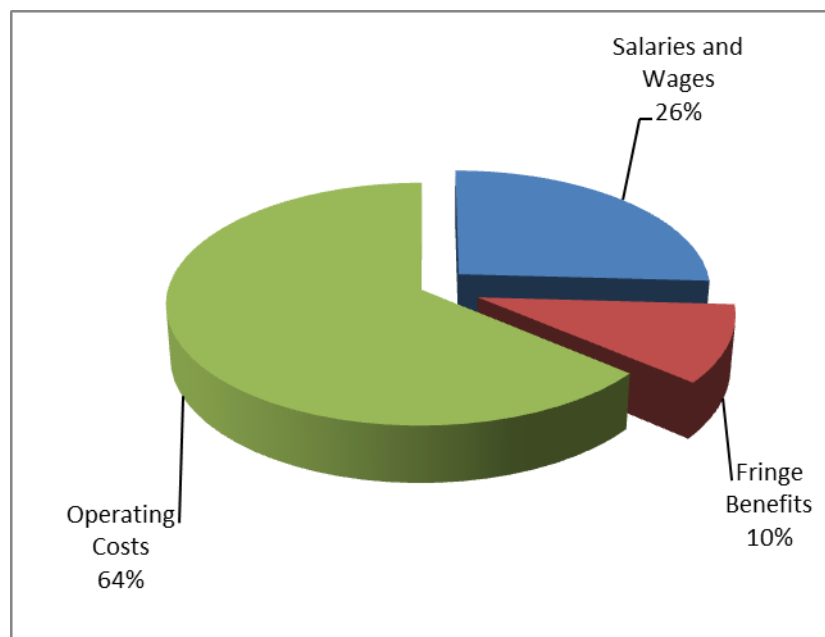
The mission of the Solid Waste division is to protect the environment and Moore County citizens through a convenient, highly organized and efficient system of solid waste recycling, collection and disposal services.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	577,611	560,540	563,751	0.6%
Fringe Benefits	282,494	230,348	224,587	-2.5%
Operating Costs	1,248,312	1,272,103	1,389,099	9.2%
Capital Outlay	-	250,000	-	0.0%
Total	2,108,417	2,312,991	2,177,437	-5.9%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	9	9	9	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Achieve "Good" or "Very Good" on Survey	90%	97%	95%	97%
% Increase in Recyclables	5%	8%	10%	10%
Lost Time Accidents	1	1	Zero	Zero

The Solid Waste budget is decreased in the upcoming year mainly due to capital outlay reductions.





Planning and Community Development

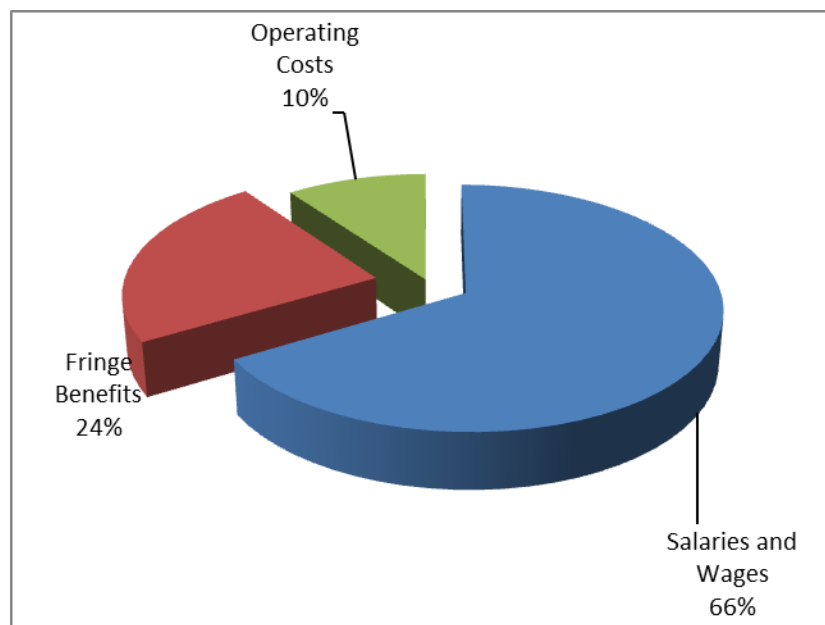
The mission of the Planning and Community Development Department (P&CD) is to protect the rights, health, safety and general welfare of the citizens of Moore County by the prudent enforcement of the zoning, subdivision, road naming and State Building Code. The department also provides Community Development services in order to improve the quality of life for Moore County residents.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	598,474	612,351	563,807	-7.9%
Fringe Benefits	220,286	220,542	199,037	-9.8%
Operating Costs	61,535	76,393	85,463	11.9%
Capital Outlay				0.0%
Total	880,295	909,286	848,307	-6.7%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	13.0	12.0	10.5	-12.5%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Review Subdivision Plats w/in 3 days	98%	95%	95%	95%
% of Survey Responses Strongly Positive	90%	90%	90%	90%
Serve at Least 10 People With Housing Asst.	28	19	19	19
Inspections per Inspector per Week	41	40	40	40

The Planning and Community Development Budget is funded with a decrease in 1.5 FTE for FY17/18 as compared to FY16/17.





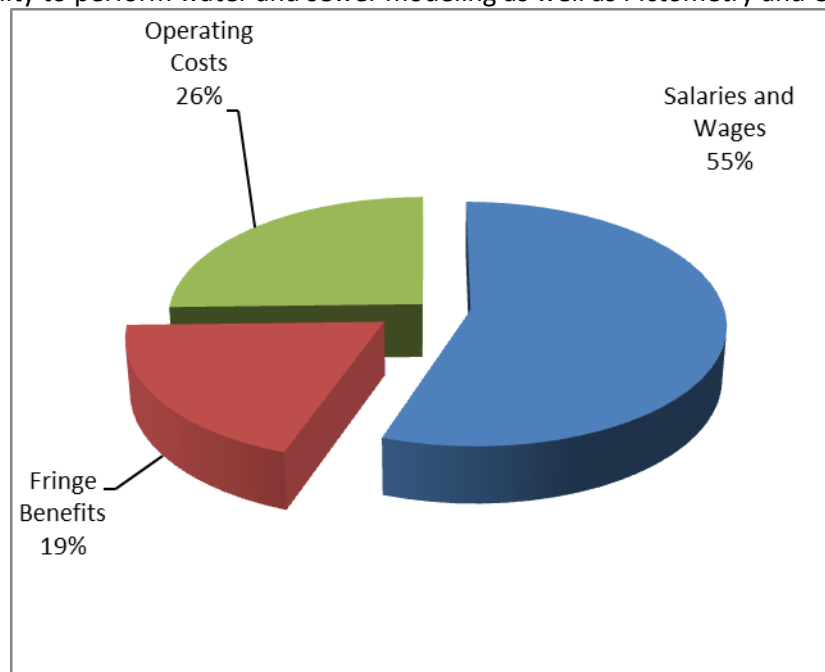
The mission of Moore County GIS is to establish a foundation of geographic information to support community decision-making. GIS provides the technological vision and leadership to deploy appropriate spatial technologies that will contribute towards an enriched community. GIS supports the operations of local government wherever spatial technology can contribute towards increased efficiencies, increased effectiveness, and reduced costs.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	164,895	162,134	163,715	1.0%
Fringe Benefits	56,528	55,724	56,960	2.2%
Operating Costs	67,164	75,873	75,148	-1.0%
Capital Outlay				0.0%
Total	288,587	293,731	295,823	0.7%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Complete Citizen Map & Analysis Requests 48 hrs	90%	90%	90%	90%
Respond to Addressing Requests in 24 hrs	97%	95%	95%	95%
Provide Uninterrupted GIS Web Service	95%	95%	95%	95%
Provide Daily Updates to GIS Customers	100%	100%	100%	100%

This department has remained relatively flat as compared to FY16/17 budget process and has recently added the ability to perform water and sewer modeling as well as Pictometry and Oblique Imagery.





Cooperative Extension

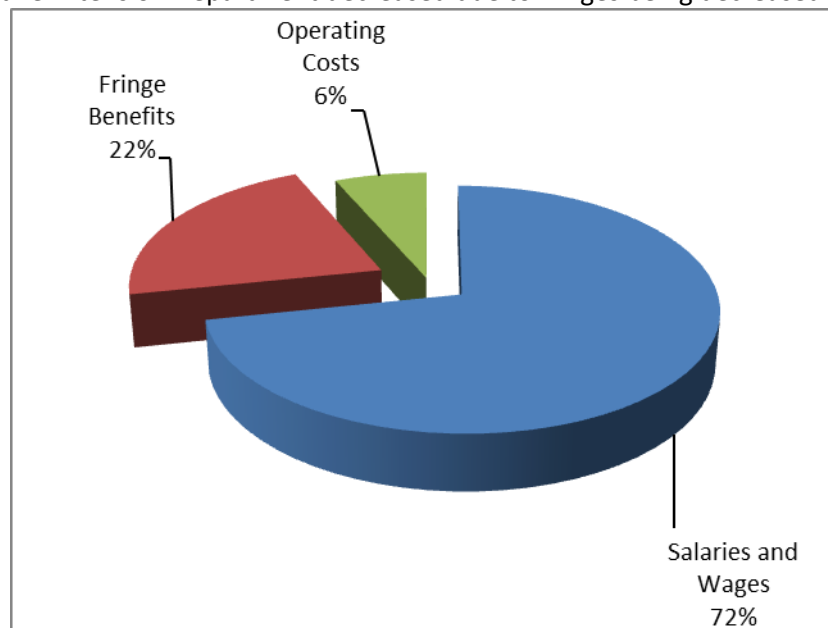
North Carolina Cooperative Extension Service is an educational partnership helping people put research-based knowledge to work for economic prosperity, environmental stewardship and an improved quality of life.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	174,066	188,431	188,431	0.0%
Fringe Benefits	55,778	57,660	56,930	-1.3%
Operating Costs	11,364	17,312	17,312	0.0%
Capital Outlay				0.0%
Total	241,208	263,403	262,673	-0.3%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	6	6	6	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
% of Family and Consumer Science Education Participants Adopting Practices	81%	60%	80%	80%
% of Livestock and Forage Producers Adopting Management Practices	70%	70%	70%	70%
% of 4-H Participants Showing Improvements in school, leadership, etc.	85%	85%	85%	85%
% of Pesticide Applicators Receiving Recertification Training	97.9%	85.0%	95%	95%

The Cooperative Extension Department decreased due to fringes being decreased in the budget.



Soil and Water Conservation District



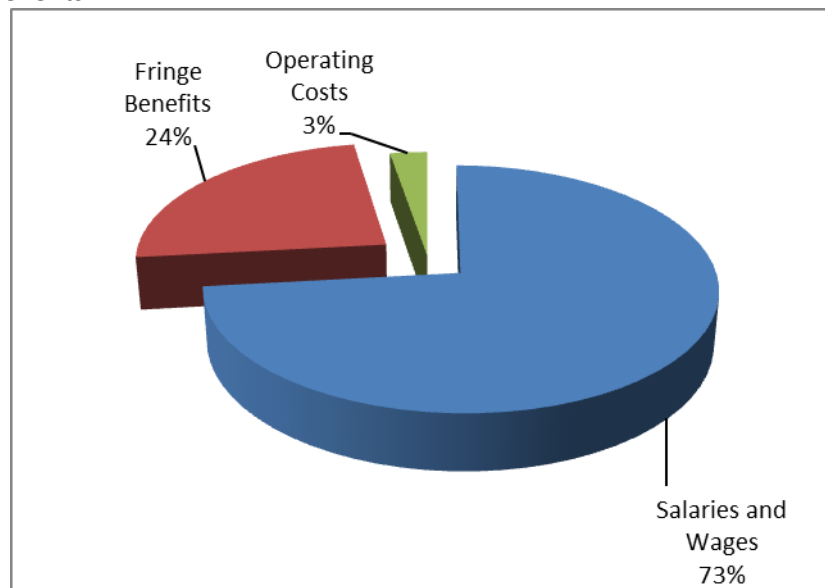
The mission of the Soil and Water Conservation District is to preserve the natural resources for all land users in Moore County by providing technical, education and financial assistance.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	167,572	159,639	160,916	0.8%
Fringe Benefits	54,500	52,441	52,797	0.7%
Operating Costs	3,651	5,924	5,924	0.0%
Capital Outlay				0.0%
Total	225,723	218,004	219,637	0.7%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Acres Drilled by District Drillers	2,200	2,000	1,600	1,600
# of Participants in Conservation Ed Prgms.	1,000	1,000	1,000	1,000
% of Fed/State Cost Share Dollars Used	99.5%	99.7%	99.5%	100%
# Acres Utilizing Best Mngt. Practices	5,000	5,000	5,000	5,000

The Soil and Water Conservation District has an increase of .7% over FY16/17 in salary and wage costs and associated fringe benefits.





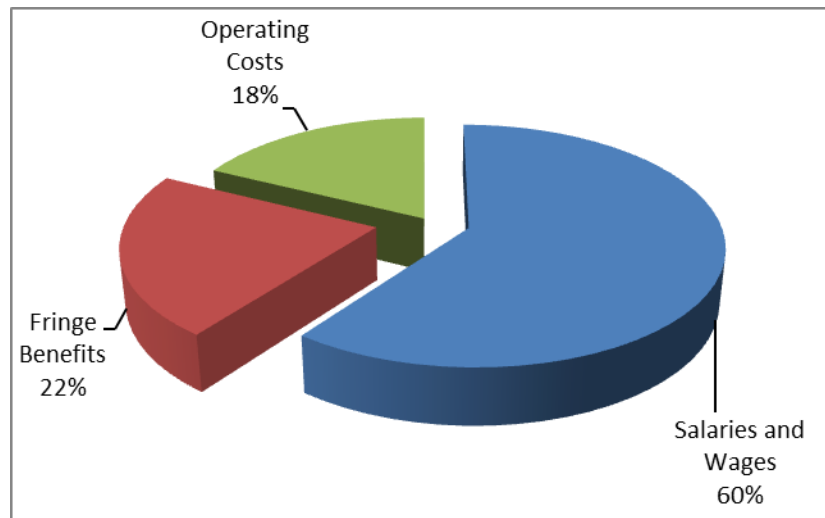
Health Department

The mission of the Moore County Health Department is to promote health through prevention and to control disease and injury.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	2,251,719	2,205,315	2,268,314	2.9%
Fringe Benefits	828,587	816,197	829,095	1.6%
Operating Costs	578,137	589,335	666,629	13.1%
Capital Outlay	44,329	46,018	-	0.0%
Total	3,702,772	3,656,865	3,764,038	2.9%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	50.5	46.5	46.5	0.0%

The Health Department's increase is due to operational cost increases for FY17/18 in Care Management and Clinical operations. The performance measures for Health can be viewed under the tab labeled Performance Measures later in this document.



Social Services



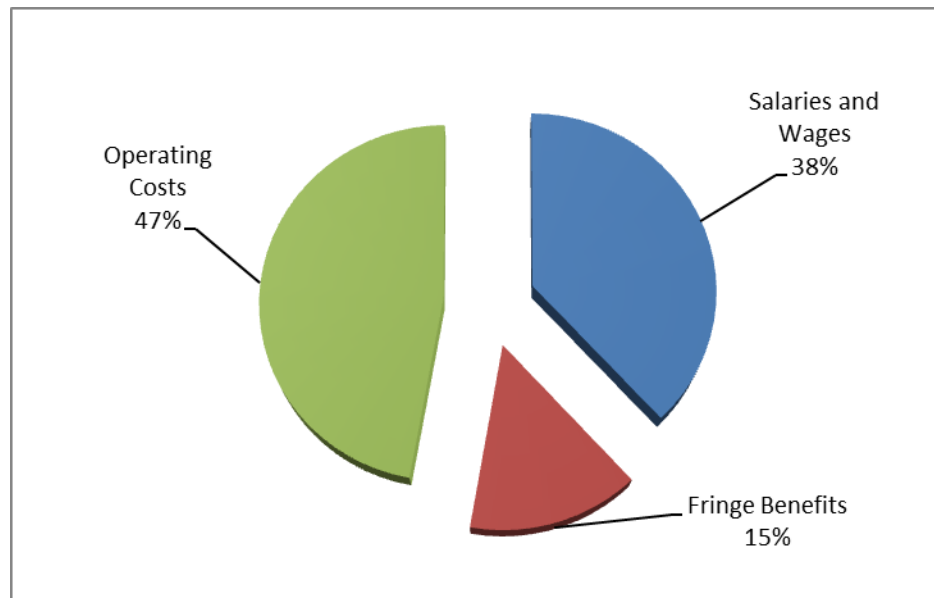
The mission of the Moore County Department of Social Services is to promote quality of life, dignity, and respect for all citizens of Moore County through excellence in social and economic service provision, community education and resource development.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	3,794,731	3,910,330	4,073,630	4.2%
Fringe Benefits	1,449,858	1,565,473	1,569,825	0.3%
Operating Costs	4,676,182	4,453,070	5,049,477	13.4%
Capital Outlay	78,235			0.0%
Total	9,999,006	9,928,873	10,692,932	7.7%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	99	101	102	1.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
% of CPS Responses Complete by Mandate	99%	99%	100%	100%
% of APS Responses Complete by Mandate	100%	100%	100%	100%
% of Inc. Main. Applic. Complete by Mand.	100%	100%	97%	97%
Maintain less than 12% Turnover	18%	21%	20%	12%

The Social Services Department has an increase in operating costs and personnel budgeted for FY17/18.





Child Support

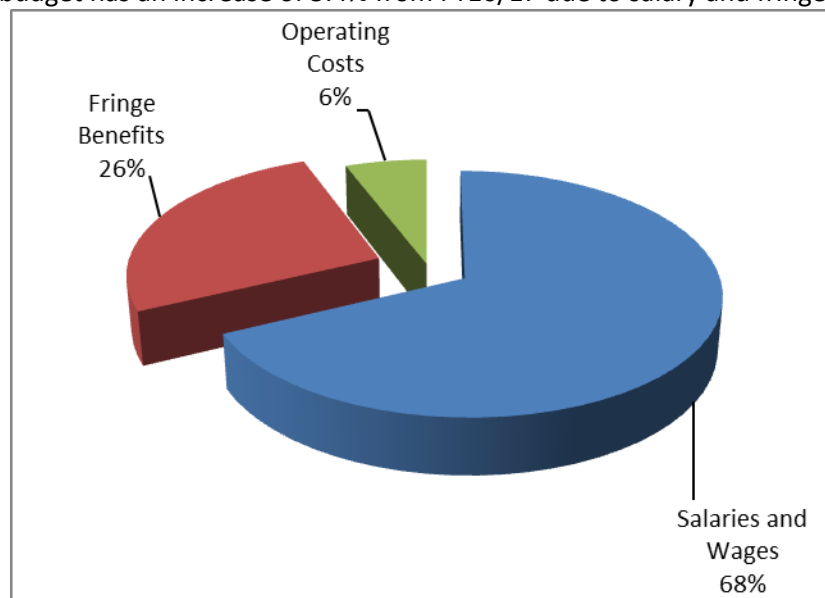
Professionally and timely establish and enforce Child Support orders to ensure that the children we serve are financially supported.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	453,108	448,400	476,610	6.3%
Fringe Benefits	171,213	173,447	184,406	6.3%
Operating Costs	35,947	44,497	41,217	-7.4%
Capital Outlay				0.0%
Total	660,268	666,344	702,233	5.4%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	10	11	11	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Increase Collections by 1% Annually	0%	0%	1%	1%
Increase Annual Collection Rate by 1%	-1%	-1%	1%	1%
% of Cases with Child Support Orders Est.	90%	90%	90%	90%
% of Cases with Arrears Making Some Pay.	71%	71%	71%	71%

The Child Support budget has an increase of 5.4% from FY16/17 due to salary and fringe benefits.



Veteran Services



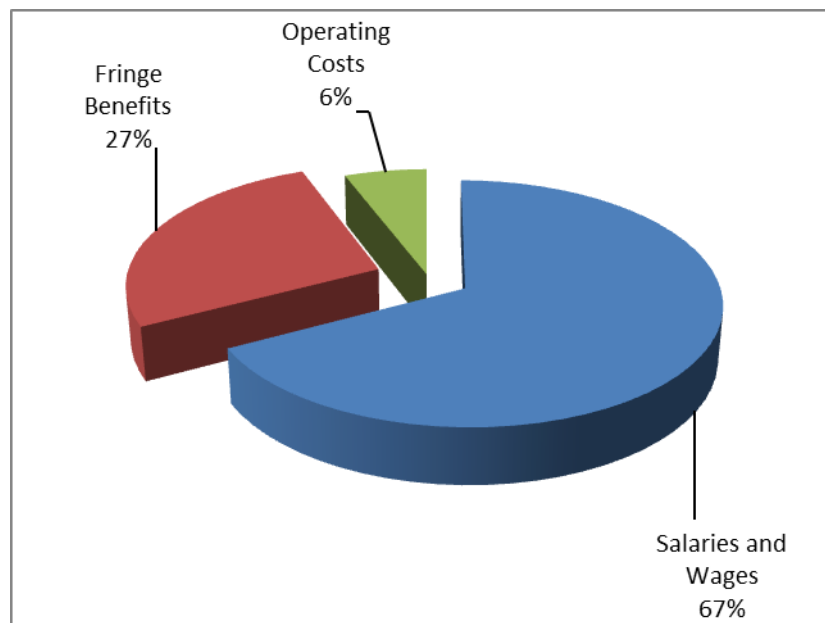
The mission of Veteran Services is to act as an advocate for and provide counseling and assistance to veterans, their dependents, and their survivors, relative to federal, state and local benefit programs based upon military service.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	121,326	116,928	118,045	1.0%
Fringe Benefits	46,364	46,784	47,055	0.6%
Operating Costs	9,262	10,359	10,358	0.0%
Capital Outlay				0.0%
Total	176,952	174,071	175,458	0.8%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
% Inquiries Responded to w/in 1 Day	100%	100%	100%	100%
% Increase of Outreach to Veterans	15%	15%	5%	5%
% of Claims Submitted with No Errors	100%	100%	100%	100%
Maintain Min. Caseload of 120 clients Each	100%	100%	100%	100%

The Veterans Services budget is relatively flat from the previous year.





Aging

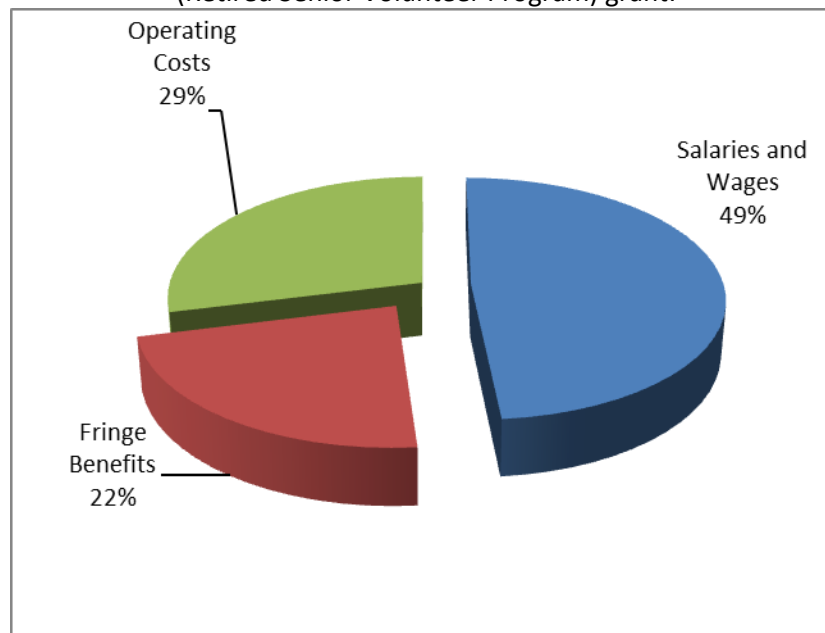
The mission of the Moore County Department of Aging is to provide services that promote the well-being of older adults.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	670,450	653,039	658,642	0.9%
Fringe Benefits	306,550	303,391	305,011	0.5%
Operating Costs	372,657	444,243	391,177	-11.9%
Capital Outlay				0.0%
Total	1,349,657	1,400,673	1,354,830	-3.3%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	20.5	20.5	20.5	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Maintain Low Congregate Meal Over Order	.84%	0.84%	2%	2%
Customer Satisfaction of "Very Satisfied"	79%	89%	90%	90%
RSVP Volunteer Equivalent Wages	\$ 1,300,000	\$ 1,350,000	\$ 1,500,000	\$ 1,500,000

The Aging Department budget has a slight decrease from FY16/17 due to the discontinuation of the RSVP (Retired Senior Volunteer Program) grant.



Library



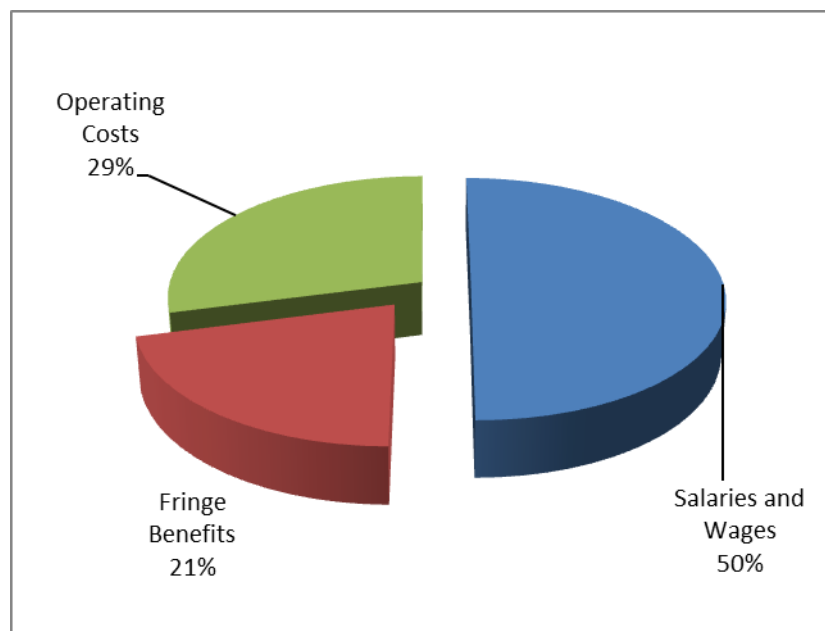
The mission of the Moore County Library is to provide visibility and accessibility to library resources for a rural area through cooperative efforts.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	299,554	311,244	312,109	0.3%
Fringe Benefits	129,223	128,541	130,204	1.3%
Operating Costs	124,275	123,368	180,872	46.6%
Capital Outlay				0.0%
Total	553,052	563,153	623,185	10.7%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	9	9	9	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
# of Registered Users	26,826	28,376	28,500	28,500
Circulation of Materials	178,275	188,786	190,000	195,000
Reference Transactions	69,778	72,726	75,000	77,000
Program Attendance	6,057	6,173	6,500	6,500

The Library's budget includes funds for Library books and other materials for patrons. The budget has a 10.7% increase over the previous year due to worker's compensation claims.





Parks and Recreation

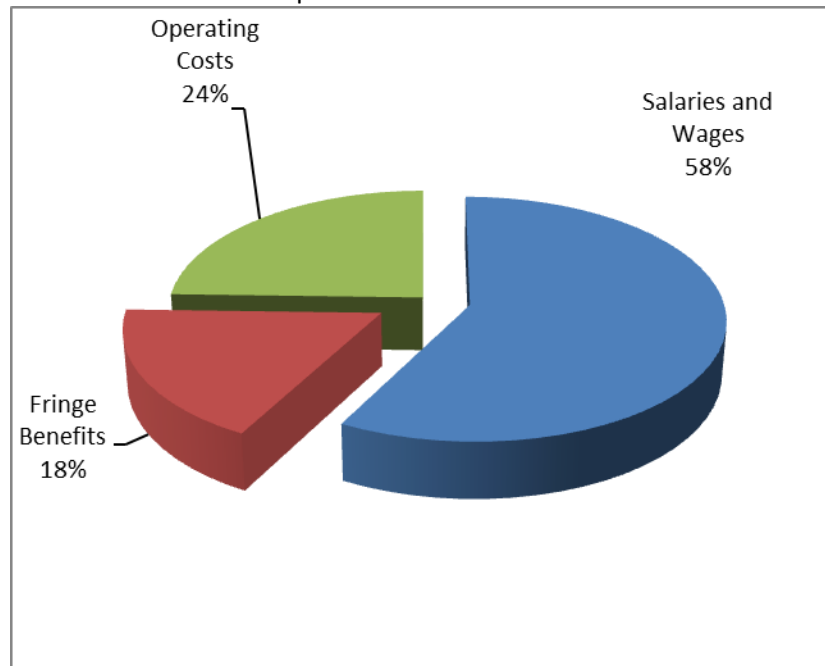
The mission of the Moore County Parks & Recreation Department is to provide leisure services to the residents of Moore County with first priority to youth and senior citizens.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	308,703	347,991	351,349	1.0%
Fringe Benefits	102,922	106,477	107,295	0.8%
Operating Costs	112,928	149,310	149,308	0.0%
Capital Outlay				0.0%
Total	524,553	603,778	607,952	0.7%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	5.0	5.0	5.0	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
% Increase in Youth Participants	2.1%	1.9%	1.8%	2%
% of Adult Participants Maintained	13.4%	12%	10%	10%
% Increase in Senior Participants	4.6%	2.5%	2.3%	3%
% Increase in Revenue at Hillcrest Park	1.4%	1.0%	2.0%	2.5%

The Parks and Recreation Department has a slight increase from the prior budget year due mainly to cost of fringe benefits and decline of worker's compensation claims.



Information Technology



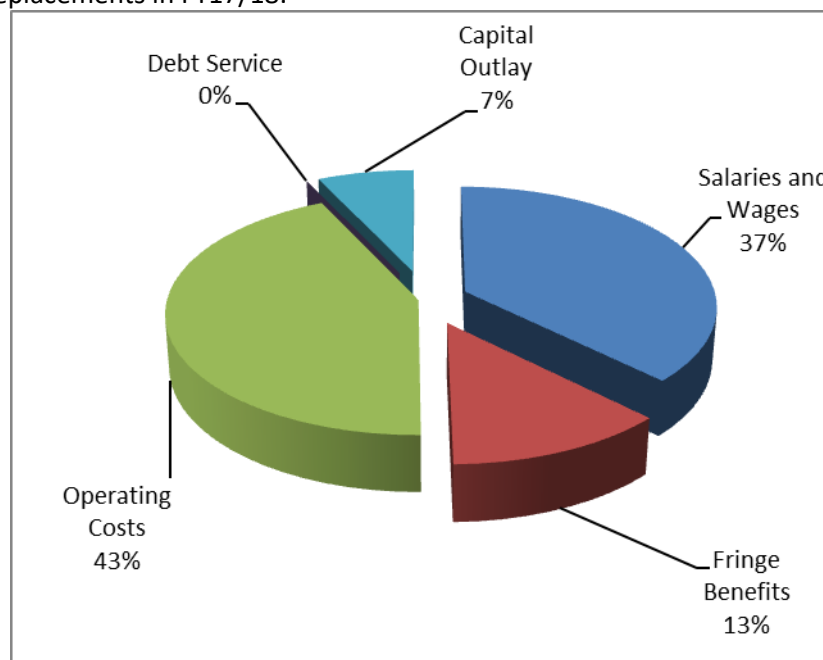
The mission of the Information Technology Department is to support Moore County Government's investment in technology as a means to enhance delivery of services to citizens and to provide convenient, reliable and efficient access to electronic governmental services.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	477,170	585,340	587,012	0%
Fringe Benefits	176,904	193,343	195,998	1%
Operating Costs	637,018	634,584	677,788	7%
Debt Service	-	-	-	0%
Capital Outlay	122,833	134,314	111,000	-17%
Total	1,413,925	1,547,581	1,571,798	2%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	10.0	12.0	12.0	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Wk Ord Supp Serv Requests Responded in same week	96%	95%	95%	95%
Enterprise systems uptime during regular wk hours	98%	99%	97%	97%
Website Updates completed within SLA	100%	100%	97%	97%
Percent of Servers with Security Updates	99%	100%	99%	99%

Information Technology has a 2% increase over FY16/17 budget in increased capital outlay costs and budgeting for PC replacements in FY17/18.





Property Management

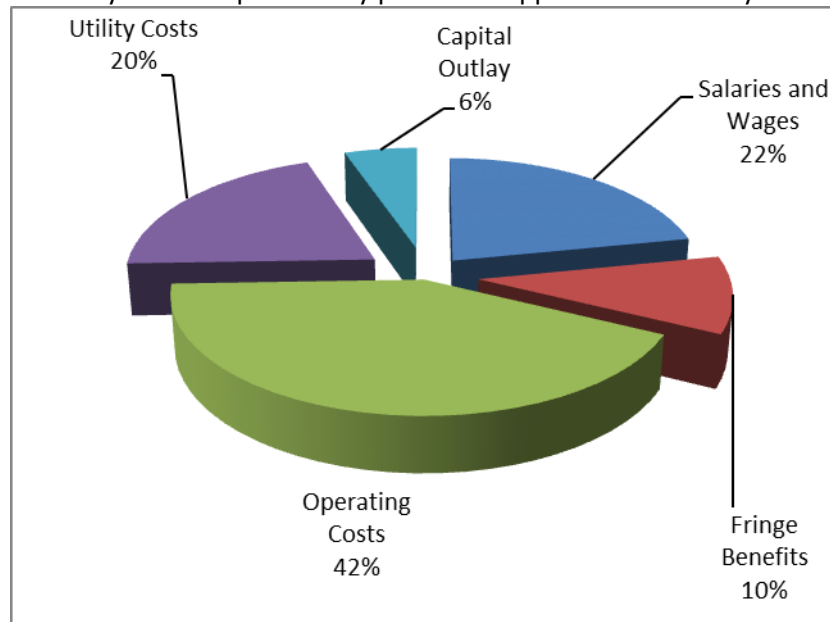
The Property Management Department's mission is to provide a prompt and efficient system of maintenance and cleanliness for County facilities and vehicles.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	875,241	940,099	943,999	0.4%
Fringe Benefits	413,230	414,121	444,657	7.4%
Operating Costs	1,666,880	1,864,521	1,823,726	-2.2%
Utility Costs	840,107	867,091	870,750	0.4%
Capital Outlay	1,201,594	205,547	230,547	12.2%
Total	4,997,052	4,291,379	4,313,679	0.5%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	25	27	27	0.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Safety work orders addressed w/l 48 hours of receipt	92%	93%	95%	95%
Work orders completed w/l five (5) days	86%	88%	90%	90%
Customer Satisfaction on custodial services	97%	92%	95%	95%
Complete routine vehicle maint at 5,000 mile intervals	92%	93%	95%	95%

The increase of .5% is mainly due to capital outlay purchases approved this fiscal year.



Animal Operations



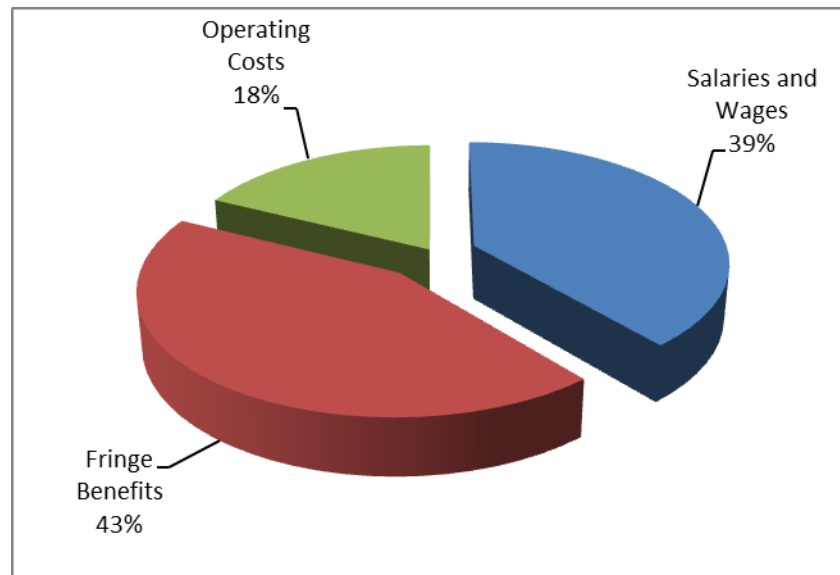
The mission of Animal Operations is to provide temporary shelter for the County's overpopulation of stray companion animals, to promote pet placement programs and education regarding pet responsibility, and to enforce State and County animal laws.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Salaries and Wages	386,245	414,155	383,894	-7.3%
Fringe Benefits	262,918	279,125	430,207	54.1%
Operating Costs	157,090	183,311	175,050	-4.5%
Capital Outlay				0.0%
Total	806,253	876,591	989,151	12.8%

Personnel	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	12.5	12.5	11.5	-8.0%

Performance Measures	2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Goal
Respond to all calls within 24 hours	95%	95%	95%	95%
Minimum rabies canvasses per month	42	53	35	35
% of Bite Animals Quarantined	99%	100%	100%	100%

Animal Operations became a separate department in January 2013. They were previously included with the Health department operations. In the FY16/17 budget year Animal Services reports directly to the Sheriff's Office. The budgeted increase in Fringe Benefits includes increases from Worker Compensation Claims.





Other Expenditures

The following chart shows expenditures in the General Fund that go to outside agencies including Moore County Schools, Sandhills Community College, Mental Health, the courts, grants, debt, transfers and miscellaneous expenses.

Expenditures	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Education excluding Debt	33,689,640	32,808,942	34,972,074	6.6%
Mental Health	398,235	350,890	303,546	-13.5%
Courts	8,108	8,000	8,000	0.0%
Grants & Non-Profits	490,891	394,083	390,730	-0.9%
Annual Longevity/COLA	-	740,141	861,571	16.4%
Transfers	3,594,049	387,839	1,166,767	0.0%
Debt - Principal & Interest	11,333,423	10,078,626	7,913,160	-21.5%
Total	49,514,346	44,768,521	45,615,848	1.9%

Education (excluding debt) makes up about 38% of the total general fund budget. This includes funding for Moore County Public Schools (K-12) and Sandhills Community College. Including debt Education makes up about 44% of the FY17/18 General Fund budget.

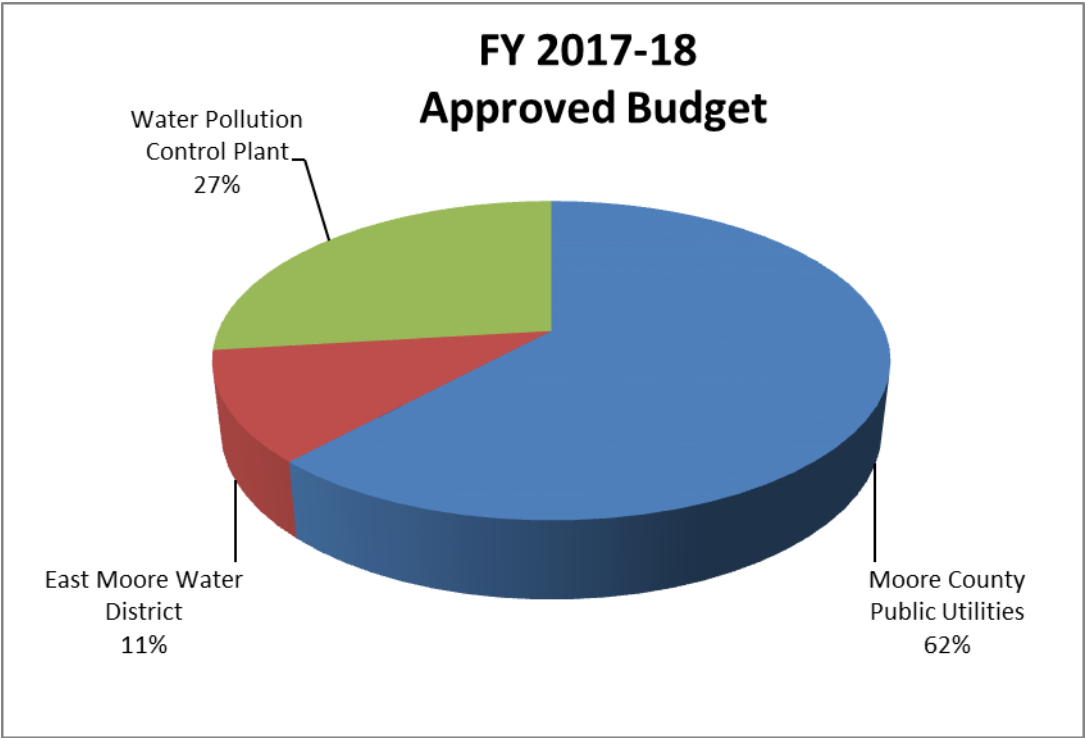
The overall increase of 1.9% for FY17/18 as compared to FY16/17 is due to increases in education funding and decline in debt service.

Enterprise Funds



The *Enterprise Funds* account for the departments that have sufficient revenue from fees to pay for the cost of service delivery. These funds include Moore County Public Utilities, East Moore Water District and the Water Pollution Control Plant.

The following pie chart shows the percentage breakdown of the budget by fund:





Enterprise Funds

The following is a presentation of revenues in the Enterprise Fund. It includes actual "audited" revenues received for FY 2014-15 and FY 2015-16, the original adopted budget for FY 2016-17, and the approved FY 2017-18 Budget. The percent change refers to the change from FY 2016-17 to FY 2017-18.

Enterprise Fund Revenues	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Moore County Public Utilities	\$ 9,584,944	\$ 10,288,554	\$ 10,138,489	\$ 11,138,476	9.86%
East Moore Water District	\$ 1,707,990	\$ 1,944,319	\$ 1,662,600	\$ 2,013,500	21.11%
Water Pollution Control Plant	\$ 4,764,238	\$ 5,198,571	\$ 4,639,254	\$ 4,845,317	4.44%
Total	\$ 16,057,172	\$ 17,431,444	\$ 16,440,343	\$ 17,997,293	9.47%

The following is a presentation of expenditures in the Enterprise Fund. It includes actual "audited" spending for FY 2014-15 and FY 2015-16, the original adopted budget for FY 2016-17, and the approved FY 2017-18 Budget. The percent change refers to the change from FY 2016-17 to FY 2017-18.

Enterprise Fund Expenditures	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Moore County Public Utilities	\$ 9,703,427	\$ 11,397,327	\$ 10,138,489	\$ 11,138,476	9.86%
East Moore Water District	\$ 2,130,529	\$ 2,146,269	\$ 1,662,600	\$ 2,013,500	21.11%
Water Pollution Control Plant	\$ 4,256,584	\$ 4,619,238	\$ 4,639,254	\$ 4,845,317	4.44%
Total	\$ 16,090,540	\$ 18,162,834	\$ 16,440,343	\$ 17,997,293	9.47%

Moore County Public Utilities

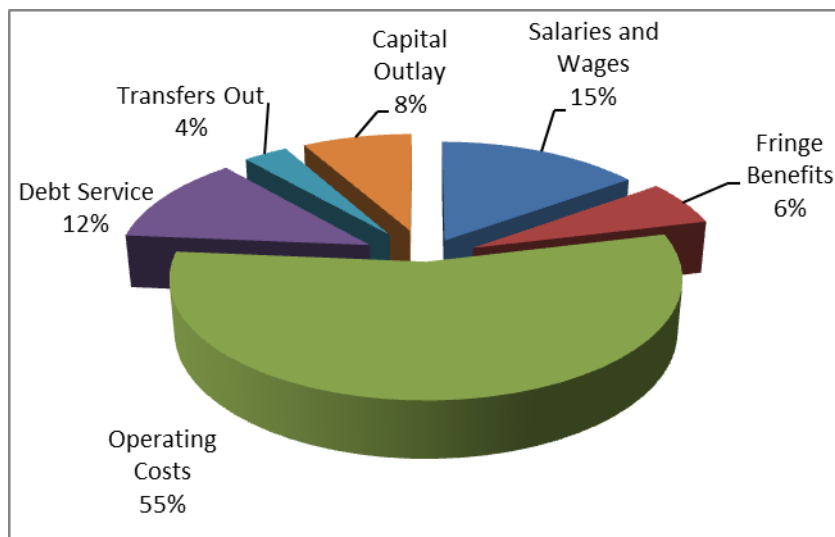


This fund accounts for water services provided by the County of Moore. The utility fund structure is designed to produce sufficient revenues to cover all operating expenses including debt service and maintenance.

Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Salaries and Wages	1,503,092	1,682,118	1,677,820	-0.3%
Fringe Benefits	617,828	682,593	681,469	-0.2%
Operating Costs	7,113,710	5,798,798	6,148,186	6.0%
Debt Service	353,573	965,265	1,348,659	0.0%
Transfers Out	1,895,433	266,049	369,342	0.0%
Capital Outlay	1,700	743,666	913,000	0.0%
Total	11,485,336	10,138,489	11,138,476	9.9%

Personnel	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	40	40	40	0.0%

Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Charges for Services	9,745,514	9,970,314	10,684,425	7.2%
Investment Earnings	-	3,175	-	100.0%
Miscellaneous	27,833	165,000	454,051	100.0%
Total	9,773,347	10,138,489	11,138,476	9.9%



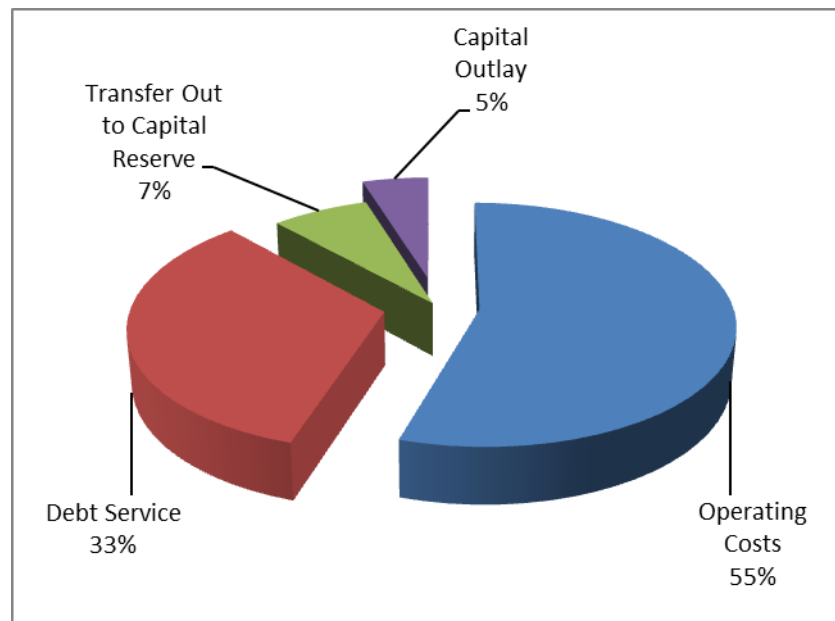


East Moore Water District

This fund was established by the County of Moore to provide water to a rural area utilizing USDA grants and loans.

Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Operating Costs	1,612,356	842,024	1,104,211	31.1%
Debt Service	490,264	681,656	671,804	0.0%
Transfer Out to Capital Reserve	10,074	22,520	140,345	0.0%
Capital Outlay	33,575	116,400	97,140	-16.5%
Total	2,146,269	1,662,600	2,013,500	21.1%
Personnel	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	-	-	-	0.0%

Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Charges for Services	1,944,319	1,662,600	2,013,500	21.1%
Transfer from EMWD Capital Fund	-	-	-	0.0%
Total	1,944,319	1,662,600	2,013,500	21.1%



Water Pollution Control Plant

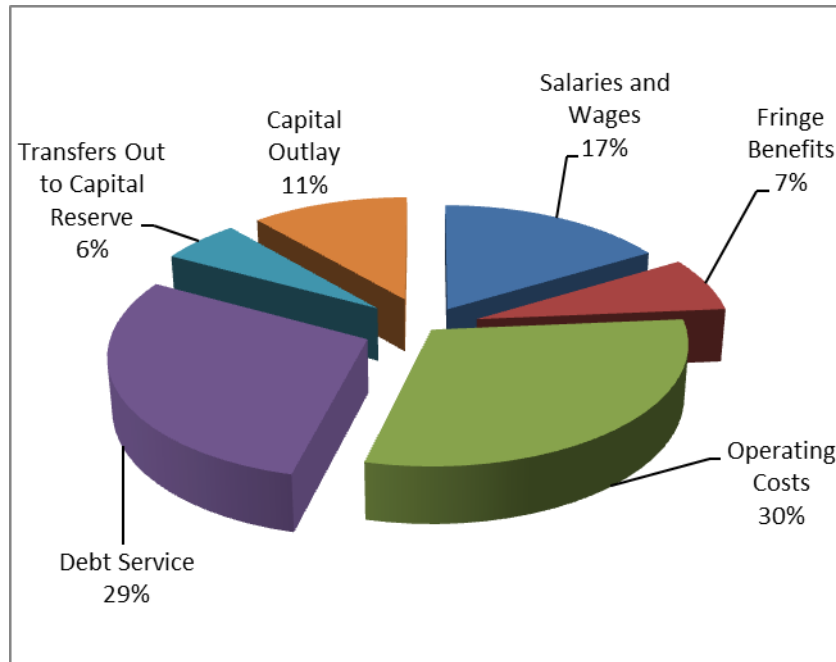


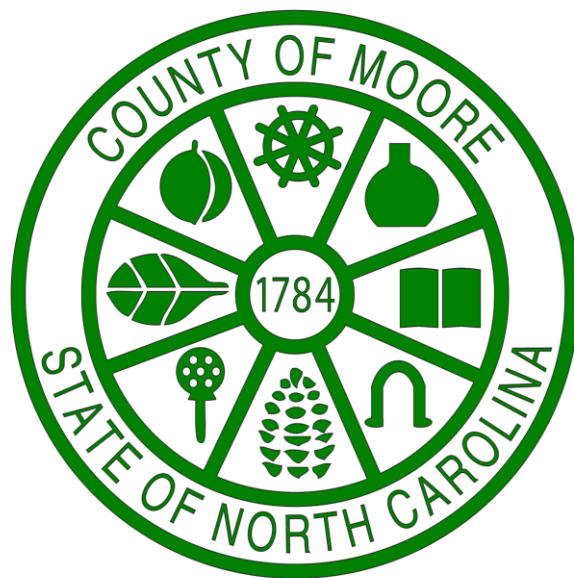
This fund accounts for the sewer services provided to the County of Moore. The utility structure is designed to produce sufficient revenues to cover all operating expenses including debt service and maintenance.

Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Salaries and Wages	1,210,592	784,703	794,221	1.2%
Fringe Benefits	383,800	415,175	350,021	-15.7%
Operating Costs	2,509,488	1,366,684	1,461,318	6.9%
Debt Service	399,950	1,431,856	1,409,656	0.0%
Transfers Out to Capital Reserve	14,407	225,836	280,101	0.0%
Capital Outlay	101,001	415,000	550,000	32.5%
Total	4,619,238	4,639,254	4,845,317	4.4%

Personnel	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	19	19	19	0.0%

Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Charges for Services	5,198,471	4,639,254	4,845,317	4.4%
Investment Earnings	-	-	-	0.0%
Total	5,198,471	4,639,254	4,845,317	4.4%



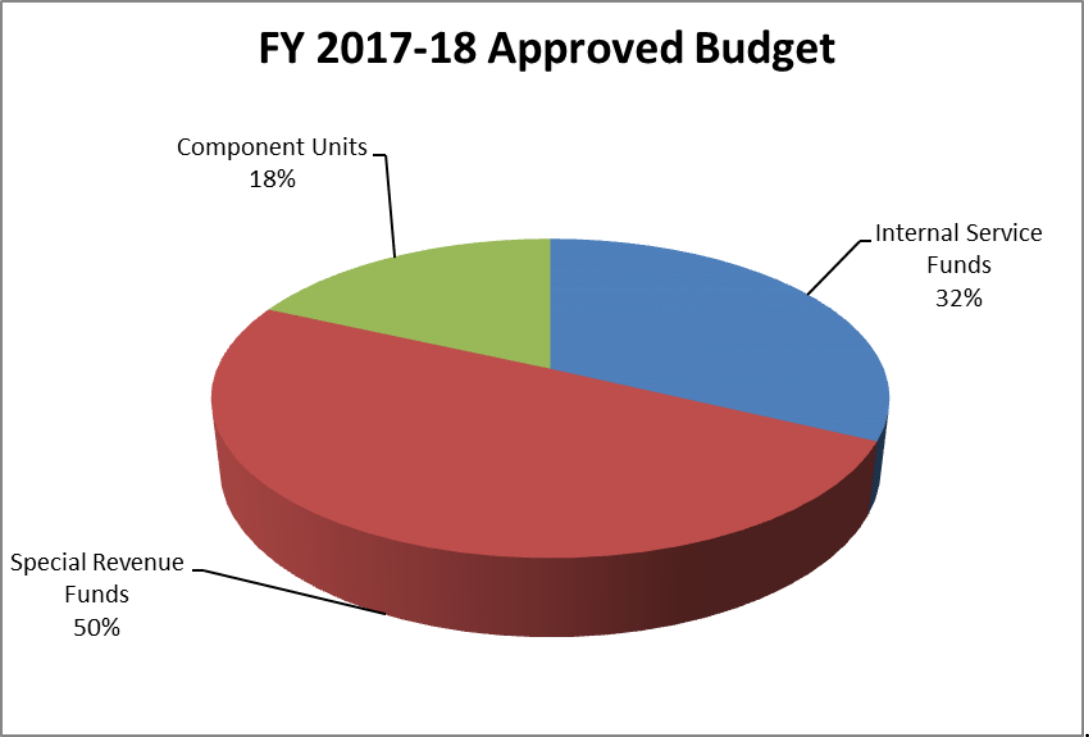


Other Funds



The *Other Funds* account for all other funds for the County of Moore. These funds include the internal service funds of Self Insurance. Other funds included here are the special revenue funds of Emergency Medical Service, E-911 Telephone, Transportation Service, Fire Districts and Soil and Water Conservation. The component unit funds of the Convention and Visitor’s Bureau and Airport are also included in this section.

The following is a chart that shows expenditures by the type of fund:





Other Funds

The following is a presentation of revenues in the Other Funds. It includes actual “audited” revenues received for FY 2014-15 and FY 2015-16, the original adopted budget for FY 2016-17, and the approved FY 2017-18 Budget. The percent change refers to the change from FY 2016-17 to FY 2017-18.

Other Fund Revenues	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Internal Service Funds	\$ 8,414,389	\$ 8,304,365	\$ 8,296,542	\$ 8,171,255	-1.51%
Special Revenue Funds	\$ 10,923,451	\$ 11,070,476	\$ 12,225,067	\$ 12,626,175	3.28%
Component Units	\$ 3,895,077	\$ 4,907,839	\$ 4,552,128	\$ 4,634,319	1.81%
Total	\$ 23,232,917	\$ 24,282,680	\$ 25,073,737	\$ 25,431,749	1.43%

The following is a presentation of expenditures in the Other Funds. It includes actual “audited” spending for FY 2014-15 and FY 2015-16, the original adopted budget for FY 2016-17, and the approved FY 2017-18 Budget. The percent change refers to the change from FY 2016-17 to FY 2017-18.

Other Fund Expenditures	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Approved	FY 2017-18 Approved	Percent Change
Internal Service Funds	\$ 7,376,988	\$ 8,146,855	\$ 8,296,542	\$ 8,171,255	-1.51%
Special Revenue Funds	\$ 11,291,286	\$ 11,114,090	\$ 12,225,067	\$ 12,626,175	3.28%
Component Units	\$ 3,761,842	\$ 3,623,311	\$ 4,552,128	\$ 4,634,319	1.81%
Total	\$ 22,430,116	\$ 22,884,256	\$ 25,073,737	\$ 25,431,749	1.43%

Risk Management

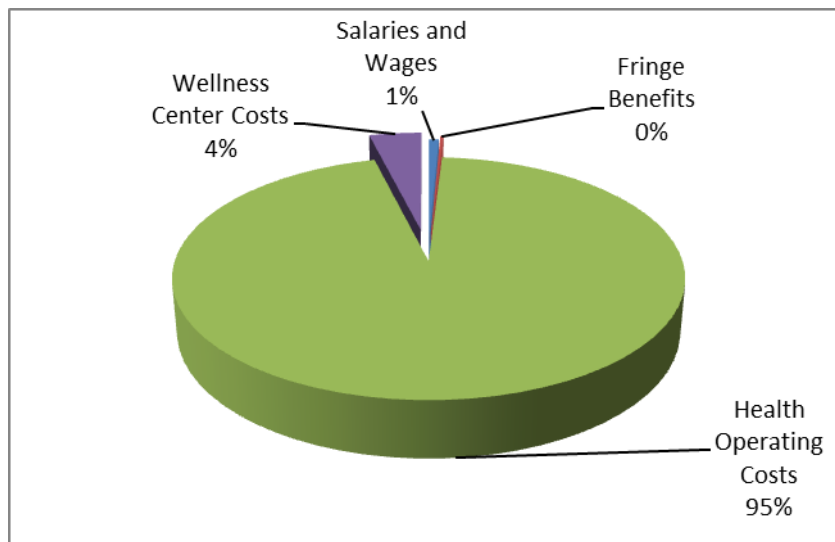


This fund was established to account for risk management operations, which includes all insurance activities and the employee wellness program.

Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Salaries and Wages	54,842	138,799	60,236	-56.6%
Fringe Benefits	19,167	25,128	19,169	-23.7%
Health Operating Costs	7,828,436	7,814,338	7,773,713	-0.5%
Wellness Center Costs	244,410	318,277	318,137	0.0%
Total	8,146,855	8,296,542	8,171,255	-1.5%

Personnel	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	1	1	1	0.0%

Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Employer Contributions	5,178,475	5,443,200	5,443,200	0.0%
Non-employer Contributions	1,115,549	1,131,270	1,096,985	-3.0%
Insurance Reimbursements	135,724	63,195	-	0.0%
Worker's Comp Premiums	349,762	349,762	349,762	0.0%
Worker's Comp Claims	687,026	613,645	633,409	0.0%
Liability & Property Insurance	219,180	218,881	218,881	0.0%
Life Insurance	115,014	122,557	125,482	2.4%
Unemployment Insurance	100,695	100,496	50,000	0.0%
Wellness Assessment	254,059	253,536	253,536	0.0%
Unemployment Insurance - NC	148,881	-	-	0.0%
Total	8,304,365	8,296,542	8,171,255	-1.5%





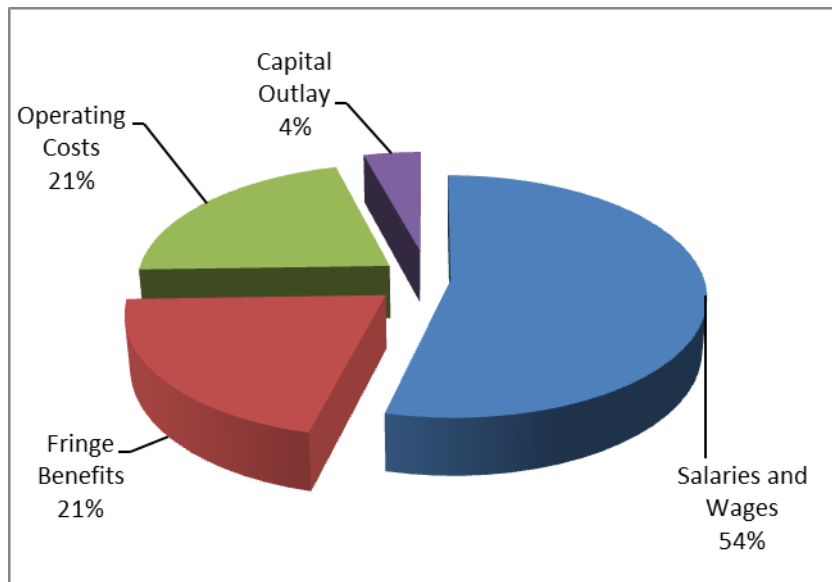
Emergency Medical Services

This fund is used to account for all County Emergency Medical services funded by the \$0.03 Advanced Life Support Tax.

Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Salaries and Wages	3,348,412	3,414,836	3,703,478	8.5%
Fringe Benefits	1,266,648	1,354,718	1,422,822	5.0%
Operating Costs	1,415,295	1,503,708	1,464,009	-2.6%
Capital Outlay	597,124	350,000	290,000	-17.1%
Total	6,627,479	6,623,262	6,880,309	3.9%

Personnel	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	72.75	71.75	78.40	9.3%

Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Advanced Life Support Tax	2,369,595	3,529,922	3,591,090	1.7%
EMS Consultant Insurance Reimbursements	3,160,926	2,803,340	2,942,219	5.0%
Medicaid Cost Reimbursements/Proceeds	670,872	290,000	347,000	19.7%
Appropriated Fund Balance	40,000	-	-	0.00%
Total	6,241,393	6,623,262	6,880,309	3.9%



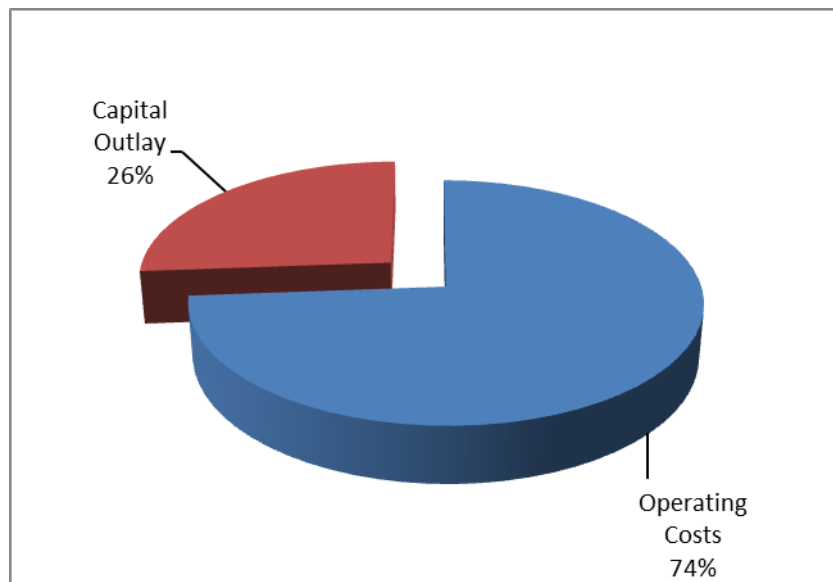
E-911



This fund accounts for all the funds the County receives from the E-911 surcharge on phone bills. The use of these funds is regulated by the State Statute.

Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Operating Costs	222,619	270,684	305,184	12.7%
Capital Outlay	-	142,711	108,211	-24.2%
Total	222,619	413,395	413,395	0.0%
Personnel	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	-	-	-	0.0%

Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
E911 PSAP Revenues	413,395	413,395	413,395	0.0%
Interest	6,932			0.0%
Appropriated Fund Balance		-	-	0.0%
Total	420,327	413,395	413,395	0.0%





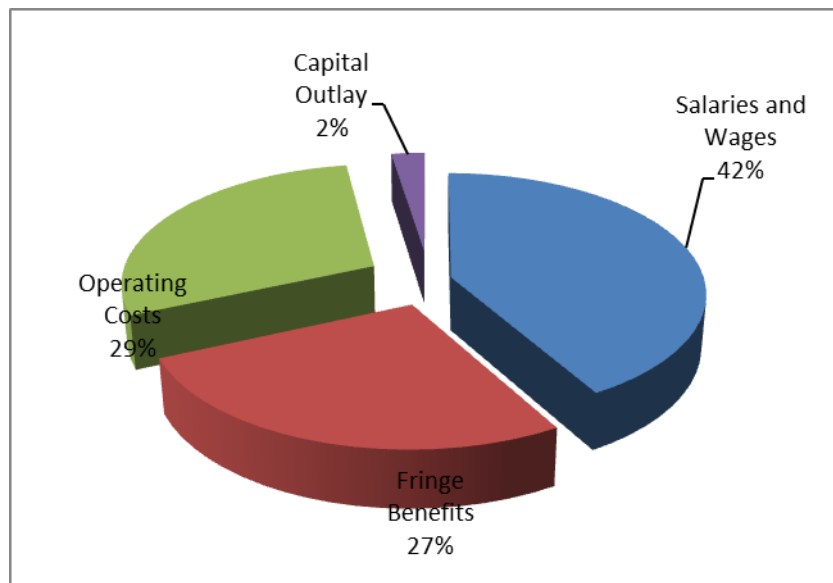
Transportation Services

This fund accounts for all the revenues and expenditures related to the Moore County Transportation Services division.

Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Salaries and Wages	354,443	403,269	424,145	5.2%
Fringe Benefits	152,569	192,902	271,100	40.5%
Operating Costs	457,013	475,596	297,139	-37.5%
Capital Outlay	4,533	126,750	25,000	-80.3%
Total	968,558	1,198,517	1,017,384	-15.1%

Personnel	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	13.00	13.00	13.00	0.0%

Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Charges for Services	572,499	666,102	592,508	-11.0%
Sale of Assets	-	10,000	-	0.0%
Restricted Intergovernmental	405,019	522,415	424,876	-18.7%
Total	977,518	1,198,517	1,017,384	-15.1%



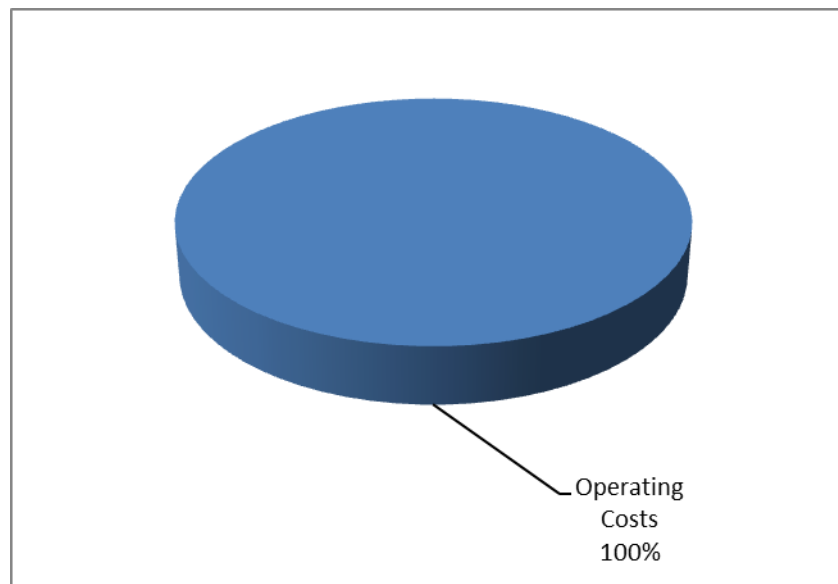
Soil and Water Conservation



This fund accounts for the operational expenses of the Soil and Water Conservation Board. It includes revenues from charges for services and a matching State grant.

Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Operating Costs	14,630	21,271	21,271	0.0%
Capital Outlay	-	-	-	0.0%
Total	14,630	21,271	21,271	0.0%
Personnel	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	-	-	-	0.0%

Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Charges for Services	20,958	17,671	17,671	0.0%
Sale of Assets	25	-	-	0.0%
State Matching Grant	3,600	3,600	3,600	0.0%
Total	24,583	21,271	21,271	0.0%



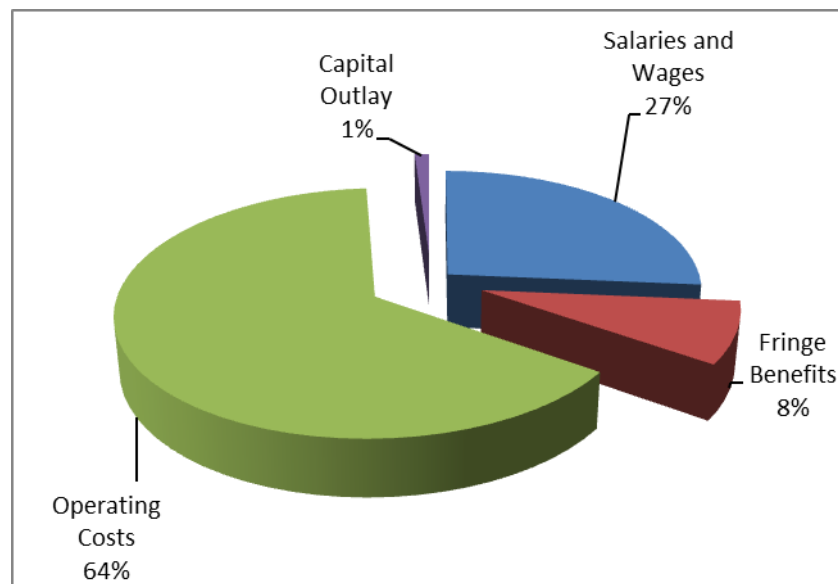


Convention and Visitor's Bureau

The Convention and Visitor's Bureau was created by the North Carolina General Assembly to provide governance of the hotel occupancy tax. Moore County maintains financial records on behalf of this component unit.

Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Salaries and Wages	411,117	426,665	447,392	4.9%
Fringe Benefits	112,352	131,015	139,775	6.7%
Operating Costs	843,450	962,850	1,091,528	13.4%
Capital Outlay	4,947	20,000	18,000	-10.0%
Total	1,371,866	1,540,530	1,696,695	10.1%
Personnel	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	6.5	6.5	6.5	0.0%

Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Occupancy Tax	1,328,319	1,388,030	1,553,635	11.9%
Appropriated Retained Earnings	-	25,000	27,000	8.0%
Other Income	78,164	127,500	116,060	-9.0%
Total	1,406,483	1,540,530	1,696,695	10.1%



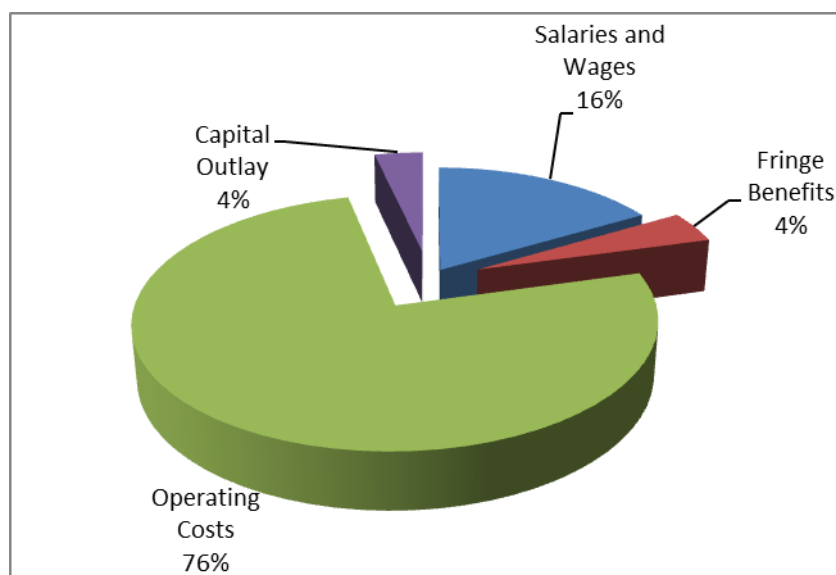
Airport Authority

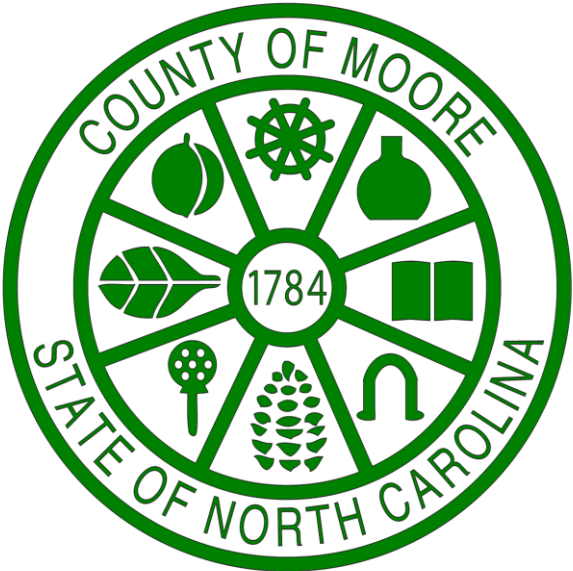


The Moore County Airport is owned by Moore County and governed by the Airport Authority. Moore County maintains financial records on behalf of this component unit.

Expenditures	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Salaries and Wages	521,584	608,601	486,852	-20.0%
Fringe Benefits	123,163	135,166	121,952	-9.8%
Operating Costs	1,606,698	2,132,831	2,223,820	4.3%
Capital Outlay	-	135,000	105,000	-22.2%
Total	2,251,445	3,011,598	2,937,624	-2.5%
Personnel	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Full Time Equivalent Positions	16.5	16.5	16.5	0.0%

Revenues	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Approved	Percent Change
Charges for Services	2,227,590	2,775,884	2,698,642	-2.8%
Interest	3,914	2,000	4,000	100.0%
Transfers In	1,260,841	-	-	#DIV/0!
Appropriated Retained Earnings	-	228,214	229,482	0.6%
Other	9,010	5,500	5,500	0.0%
Total	3,501,355	3,011,598	2,937,624	-2.5%





Performance Measures



This section will show each of the Moore County departments and their critical measures. It will include a short narrative of what services they provide to the citizens of Moore County, the revenue sources and expenditures budgeted for FY16/17, the budgeted staffing positions and a critical measure they are tracking each month. It includes the Department Director contact information. This same information can be found on the Moore County website at www.moorecountync.gov by clicking on the Departmental Performance Measures Link from the County home page for any year you may be requesting information. FY17/18 is available on the County website but only shows two months of detail to date, so we have included FY16/17 in this section for historical purposes.

Moore County Department of Aging/Senior Enrichment Center (General Fund)

Department Narrative:

The Moore County Department of Aging provides many services - nutrition, transportation, in-home aide, RSVP, SHIP, and resources for family caregivers - to Moore County citizens aged 60 and over. Residents aged 50 and over will enjoy participating in a variety of programs and recreational activities at the Senior Enrichment Center. Volunteer instructors and peer-led groups provide an opportunity to learn a new skill (knitting, woodcarving, greeting card workshop), reconnect with friends (Maj Jongg, Canasta, Men's Bridge), or increase physical activity in their daily life (Tai Chi, fitness room, yoga, walking track). Lots of opportunities also exist to volunteer and serve the older adults of the Moore County community!

Revenue Sources FY17 Budget:

Grants	\$843,504	60.22%
Fees/Donations	\$52,425	3.74%
County Property Tax	\$504,744	36.04%

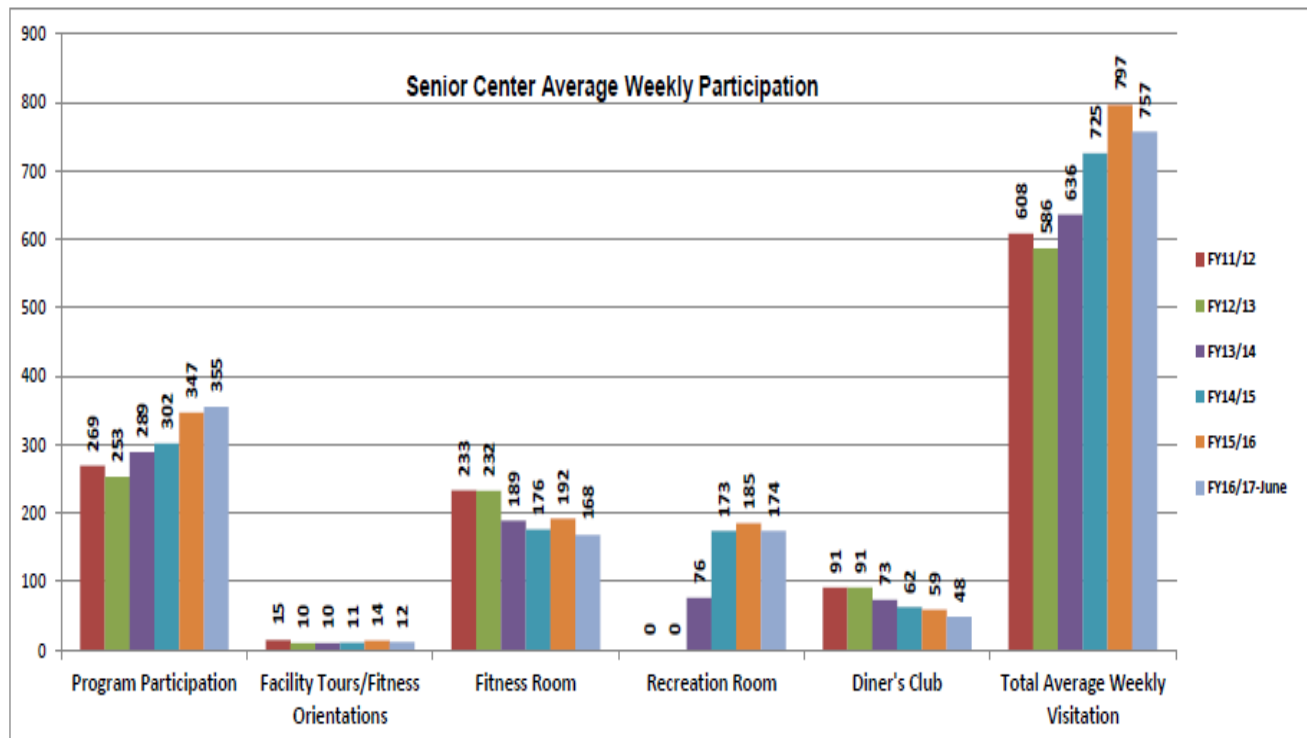
FY17 Budgeted Staffing Positions:

20	Full-Time
1	Part-Time

Department Director: Terri Prots

Department Director email: tprots@moorecountync.gov

Total FY17 Expenditure Budget: \$1,400,673





Performance Measures

Moore County Department Sheriff's Department -Animal Services (General Fund)

Department Narrative:

The Moore County Animal Center is an open-admission shelter and the headquarters of Animal Services. The Center temporarily houses stray and unwanted companion animals. The Center also promotes the placement of adoptable pets, and provides information to Moore County owners about responsible pet care. Animal Services Officers enforce state and local laws pertaining to domestic animals. Officers also provide a number of services including rabies clinics, microchipping and connecting the owners of fertile pets with spay and neuter assistance. The shelter staff supports these activities and coordinates off site events to reach out to local residents. The following information reflects the changing needs of the pet community and correlates with the impact of those needs on county resources.

Revenue Sources FY17 Budget:

Fees/Donations	\$86,500
County Property Tax	\$790,091

FY17 Budgeted Staffing Positions:

11 Full-Time
3 Part-Time

Total FY17 Expenditure Budget: \$876,591

Department Director: Captain James Furr, Moore County Sheriff's Office
Department Director email: jfurr@moorecountync.gov

Animal Operations												
Month	Dog and Cat Intake - Total all Sources	Owner Surrender - Dogs	Owner Surrender - Cats	% Intake - Owner Surrenders	Adoptions	Rescues	Return to Owner	Total Live Release (Adopt + Rescues + RTO)	Number Euthanized	Total Field Calls For Service	# that are Animal Bite	# that are Cruelty/ Neglect
16 July	265	59	76	51%	104	49	13	166	108	217	33	28
16 Aug	211	40	72	53%	46	55	16	117	57	186	22	27
16 Sep	247	59	54	46%	60	86	18	164	51	238	30	29
16 Oct	200	38	60	49%	37	83	25	145	91	212	10	18
16 Nov	121	29	36	54%	38	53	12	103	46	211	12	22
16 Dec	140	47	27	53%	77	62	24	163	25	216	21	33
17 Jan	140	39	31	50%	96	69	12	177	29	233	36	28
17 Feb	125	36	30	53%	43	15	13	71	26	141	7	14
17 Mar	165	56	24	48%	51	74	12	137	40	167	15	17
17 Apr	145	50	25	52%	75	13	14	102	23	171	4	7
17 May	192	40	64	54%	78	19	9	106	29	161	11	3
17 June	125	19	36	44%	53	26	15	94	18	129	10	4
Fiscal To Date 16/17	2076	512	535	50%	758	604	183	1545	543	2282	211	230
Fiscal To Date 15/16	2523	726	550	51%	636	843	180	1659	815	6901	626	645
Fiscal To Date 14/15	3223	916	757	52%	752	720	231	1703	1529	2089	195	168
Cal to Date 2017	892	240	210	50%	396	216	75	687	165	1002	83	73
Cal to Date 2016	2361	636	566	51%	615	788	190	1593	700	2590	252	95
Cal To Date 2015	2810	776	645	51%	686	838	217	1741	1054	2057	175	150
Cal To Date 2014	3138	782	600	44%	751	623	230	1,604	1,480	1845	193	198
Cal To Date 2013	3206				798		161	959	2199			

Performance Measures



Moore County Department of Child Support/Day Reporting/Youth Services (General Fund)

Department Narrative:

Child Support: The Child Support Program establishes and enforces child support orders to insure that both parents support their children. The program offers five core services including location of non-custodial parents, establishing paternity for children born outside of marriage, establishing support obligations, collecting/distributing support, and enforcing support obligations. The below Child Support chart shows monthly and year to date collections information.

Day Reporting: The Day Reporting Center provides substance abuse education/treatment and cognitive behavioral intervention classes for citizens on probation who are referred to the program through the criminal justice system. Program participation provides an alternative to incarceration for the referred individuals. The below Day Reporting Center chart reflects successful program completion statistics on a monthly and year to date basis.

Youth Services: The Youth Services Program provides juvenile restitution, teen court, and psychological assessments for referred juveniles. Juvenile restitution allows youth, sentenced by the Juvenile Court system, to conduct community service and/or pay restitution for damages they have caused. Teen Court is an alternative system of justice wherein first time offenders are tried by a jury of his or her peers for misdemeanor offenses. The psychological evaluation component funds psychological evaluations required by the juvenile court counselors to help determine appropriate resources required for youth involved with the Department of Juvenile Justice and Delinquency Prevention. Staff members also conduct educational training sessions as a program component to teach youth positive coping strategies for dealing with various situations.

Revenue Sources FY17 Budget:

Child Support:	Federal Grants	\$748,203
Child Support:	CSE Collections	\$14,500
Child Support:	Application Fees	\$1,200
Child Support:	Paternity Fees	\$3,000
Day Reporting:	Contract Revenue	\$119,486
Youth Services:	JCPC Grant	\$93,201
Youth Services:	Donations	\$250

FY17 Budgeted Staffing Positions:

	Full-time	Part-time
Child Support	11	0
Day Reporting	0.15	0
Youth Services	0.85	0

Total FY17 Expenditure Budget:

Child Support	\$666,344
Day Reporting	\$119,486
Youth Services	\$93,451

Department Director: Teresa Brewer

Department Director email: tbrewer2@moorecountync.gov

Day Reporting			
Successful Program Completion %			
Month	Monthly %	YTD %	Target %
Jul-16	75%	75.0%	70%
Aug-16	60%	68.0%	70%
Sep-16	50%	64.0%	70%
Oct-16	100%	71.0%	70%
Nov-16	25%	67.0%	70%
Dec-16	77%	68.0%	70%
Jan-17	40%	65.0%	70%
Feb-17	46%	63.0%	70%
Mar-17	64%	63.0%	70%
Apr-17	33%	60.0%	70%
May-17	38%	57.0%	70%
Jun-17	63%	58.3%	70%

Child Support				
Collection Month	Month-FY15/16	Month-FY16/17	YTD FY15/16	YTD FY16/17
July	\$481,222	\$485,808	\$481,222	\$485,808
August	\$463,355	\$477,472	\$944,577	\$963,280
September	\$451,307	\$467,521	\$1,395,884	\$1,430,801
October	\$482,906	\$477,211	\$1,878,790	\$1,908,012
November	\$492,466	\$471,299	\$2,371,256	\$2,379,311
December	\$474,258	\$467,342	\$2,845,514	\$2,846,653
January	\$424,895	\$462,723	\$3,270,409	\$3,309,376
February	\$494,770	\$449,516	\$3,765,179	\$3,758,892
March	\$567,963	\$543,299	\$4,333,142	\$4,302,191
April	\$481,282	\$470,683	\$4,814,424	\$4,772,874
May	\$502,613	\$487,366	\$5,317,037	\$5,260,240
June	\$497,441	\$504,434	\$5,814,478	\$5,764,674



Performance Measures

Moore County Department of NC State Cooperative Extension (General Fund)

Department Narrative:

Cooperative Extension provides educational programming for Moore County involving agriculture, local foods, youth/adult leadership development and healthy families. The program goals are to improve the lives of Moore County residents through detailed observation and interaction as listed in the chart.

Revenue Sources FY17 Budget:

Aerator Revenue	\$100
County Property Tax	\$263,303

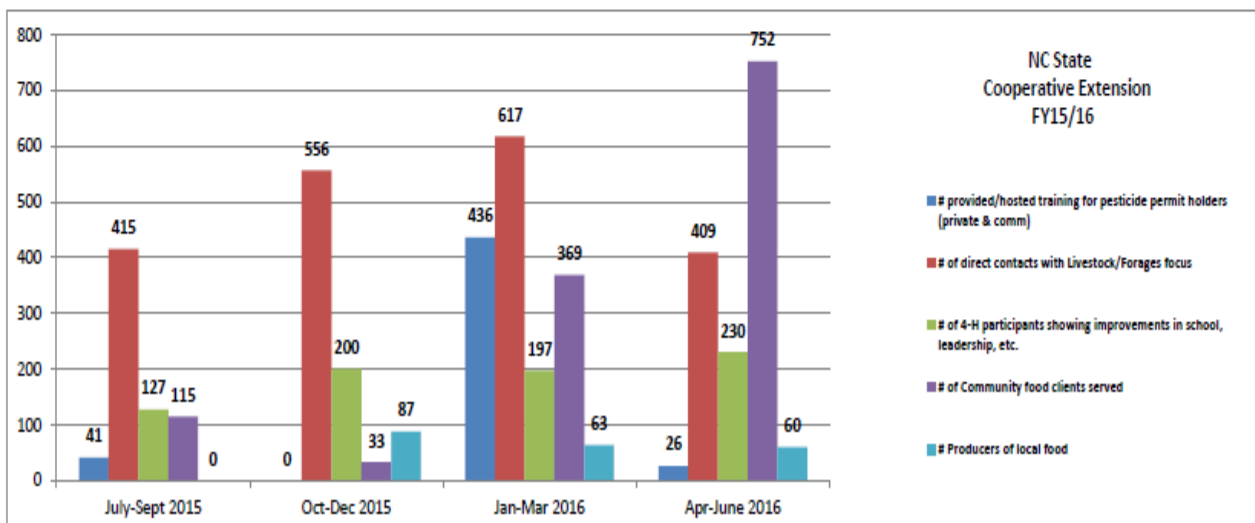
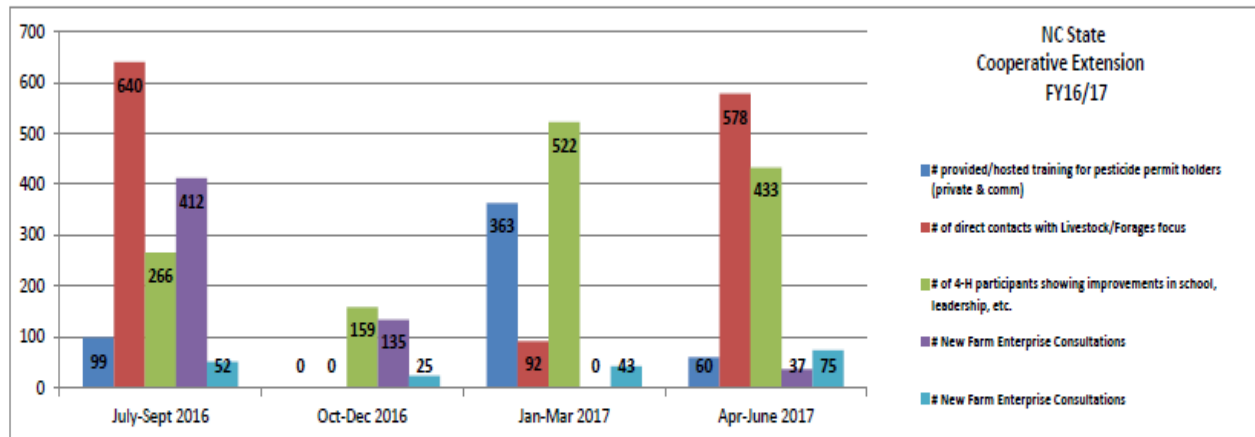
FY17 Budgeted Staffing Positions:

6 Full-Time	(NC State University Coop Extension reimburses up to 50% of Salaries.
0 Part-Time	(County pays 100% Live Stock Agent & the Family & Consumer Science Agent County pays at 34% because we share with them another County)
	(6 includes Director, 4H, Fam & Con Science, Horticulture, Livestock Agent and Admin Secretary). There is one resource covered 100% County.

Total FY17 Expenditure Budget: \$263,403

Department Director: Debra McGiffin

Department Director email: dmcgiffin@moorecountync.gov



Performance Measures



Moore County Department of Soil & Water Conservation (General Fund and SWCD Board Special Revenue Fund)

Department Narrative:

The mission of the Moore County Soil and Water Conservation District is to preserve the natural resources for all land users in Moore County by providing technical, educational and financial assistance. The number of acres that are planted using the rental equipment has shifted downward over the past couple of years. However, the number of renters has increased. This is a trend that has also shown up in the request for technical and financial assistance from our office. The size of individual farms is smaller than they once were. We have had a huge increase in the number of inquiries coming from individuals that are new to farming and are looking for ways to best manage their farm.

Revenue Sources FY17 Budget:

Grant - State Dept of Ag	\$26,675 County
County Property Tax	\$191,329 County
District Fund 220-Fees/Rentals	\$21,271 (District Funds)
District gets \$3,600 matching state grant	

Total FY17 Expenditure Budget:

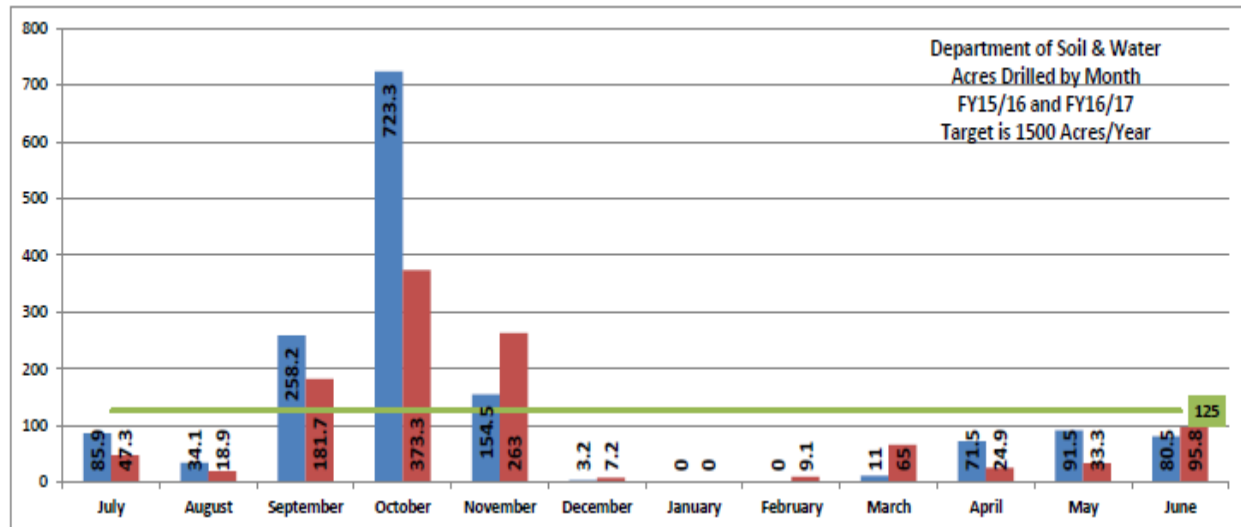
District Fund 220	\$218,004 County
(Educational & Scholarships)	\$21,271 (District Funds)

FY17 Budgeted Staffing Positions:

3 Full-Time	(Paid by County General Fund, \$26,675 Ag Grant)
0 Part-Time	(Director reports to the SWCD Board, Director has authority over employees paid by County given to him/her by their Board)

Department Director: Jonathan Russell

Department Director email: jrussell@moorecountync.gov



Soil/Water			
Month	FY16 Acres Drilled	FY17 Acres Drilled	Target # of Acres
July	85.9	47.3	125
August	34.1	18.9	125
September	258.2	181.7	125
October	723.3	373.3	125
November	154.5	263	125
December	3.2	7.2	125
January	0	0	125
February	0	9.1	125
March	11	65	125
April	71.5	24.9	125
May	91.5	33.3	125
June	80.5	95.8	125
Totals	1513.7	1119.5	1500



Performance Measures

Moore County Register of Deeds (General Fund)

Department Narrative:

The Moore County Register of Deeds office provides the following public services: The recording/electronic recording of land records with website availability (<http://rod.moorecountync.gov>). Services also include the issuance of marriage licenses/on-line marriage application, certification of birth, death, marriage license in house or on-line, military discharge certificates and etc. The public can obtain certified birth certificates of individuals born in other counties in North Carolina from this office.

Revenue Sources FY17 Budget:

Fees	\$1,600,000
Automation Fund	\$35,052
Vital Records Fund	\$2,000
State Treasurer Fund	\$85,000

FY17 Budgeted Staffing Positions:

10	Full-Time
0	Part-Time

Total FY17 Expenditure Budget: \$1,364,746

Department Director: Judy Martin

Department Director email: jmartin@moorecountync.gov

Register of Deeds - Recordings and Revenues by Month & YTD FY16/17					
Month	Recordings Filed	Actual MTD Revenues	Fiscal YTD Revenues FY17	FY17 Original Budgeted Revenues	YTD % Rev/FY17 Budget
Jul-16	1,847	\$261,423	\$261,423	\$1,722,052	15.18%
Aug-16	2,204	\$314,218	\$575,642	\$1,722,052	33.43%
Sep-16	2,064	\$263,998	\$839,639	\$1,722,052	48.76%
Oct-16	1,910	\$299,485	\$1,139,125	\$1,722,052	66.15%
Nov-16	1,910	\$264,855	\$1,403,980	\$1,722,052	81.53%
Dec-16	2,045	\$320,045	\$1,724,025	\$1,722,052	100.11%
Jan-17	1,803	\$242,431	\$1,966,456	\$1,722,052	114.19%
Feb-17	1,633	\$226,542	\$2,192,998	\$1,722,052	127.35%
Mar-17	2,110	\$343,300	\$2,536,298	\$1,722,052	147.28%
Apr-17	1,873	\$376,217	\$2,912,515	\$1,722,052	169.13%
May-17	2,071	\$368,998	\$3,281,512	\$1,722,052	190.56%
Jun-17	2,176	\$451,214	\$3,732,726	\$1,722,052	216.76%

*Recordings include Land Records, Birth and Deaths Filed, Marriage Licenses Issued, Military Discharges Filed and Notaries Public Sworn

Performance Measures



Moore County Library (General Fund)

Department Narrative:

A member of the Sandhills Regional Library System, Moore County Library is made up of five branches and one bookmobile. Branches are located in Carthage, Robbins, and Vass (open 40+ hours per week) as well as in Aberdeen and Pinebluff (open 20 hours per week). The Moore County Bookmobile operates Monday-Thursday, visiting daycare centers, schools, assisted living and retirement facilities, as well as other community stops. For a full bookmobile schedule or to view the library's online catalog, visit our website at www.srls.info. Information about upcoming programs may also be found on Moore County Library's Facebook page.

Revenue Sources FY17 Budget:

Fees/Donations	\$59,181
County Property Tax	\$503,972

Total FY16 Expenditure Budget: \$563,153

Department Director: Alice Thomas

Department Director email: alice.thomas@srls.info

FY17 Budgeted Staffing Positions:

9	Full-Time
0	Part-Time

SRLS is the governing board of the Regional Library. Director is appointed by the SRLS Board and is an SRLS employee, not paid by County. County is responsible for all other employees and required to provide funding by contract.

Library FY16/17					
Month	# of Items Checked out- All Branches	# of Persons/Door Count-All Branches	# of Programs	# People Attending Programs	# People Using Computers
Jul-16	14,091	11,881	92	1,608	1,377
Aug-16	15,280	11,701	73	698	1,635
Sep-16	13,676	11,151	78	730	1,327
Oct-16	12,029	9,996	109	903	1,052
Nov-16	13,346	9,165	70	592	1,147
Dec-16	10,984	8,659	84	1,201	1,121
Jan-17	12,761	10,489	72	784	1,314
Feb-17	12,088	9,501	82	697	1,296
Mar-17	13,497	10,877	82	959	1,333
Apr-17	11,002	8,759	75	867	1,044
May-17	11,522	9,247	63	599	1,203
Jun-17	14,013	11,586	67	1,571	1,375



Performance Measures

Moore County Department of Parks & Recreation (General Fund)

Department Narrative:

Moore County Parks and Recreation provides services to all citizens of Moore County by providing recreational opportunities for youth, adult and seniors. In addition, we host tournaments, special events, and offer programs and athletics throughout the year that are open to the public.

Revenue Sources FY17 Budget:

Fees/Donations/Sponsors	\$128,550
Concession Sales	\$58,000
County Property Tax	\$417,228

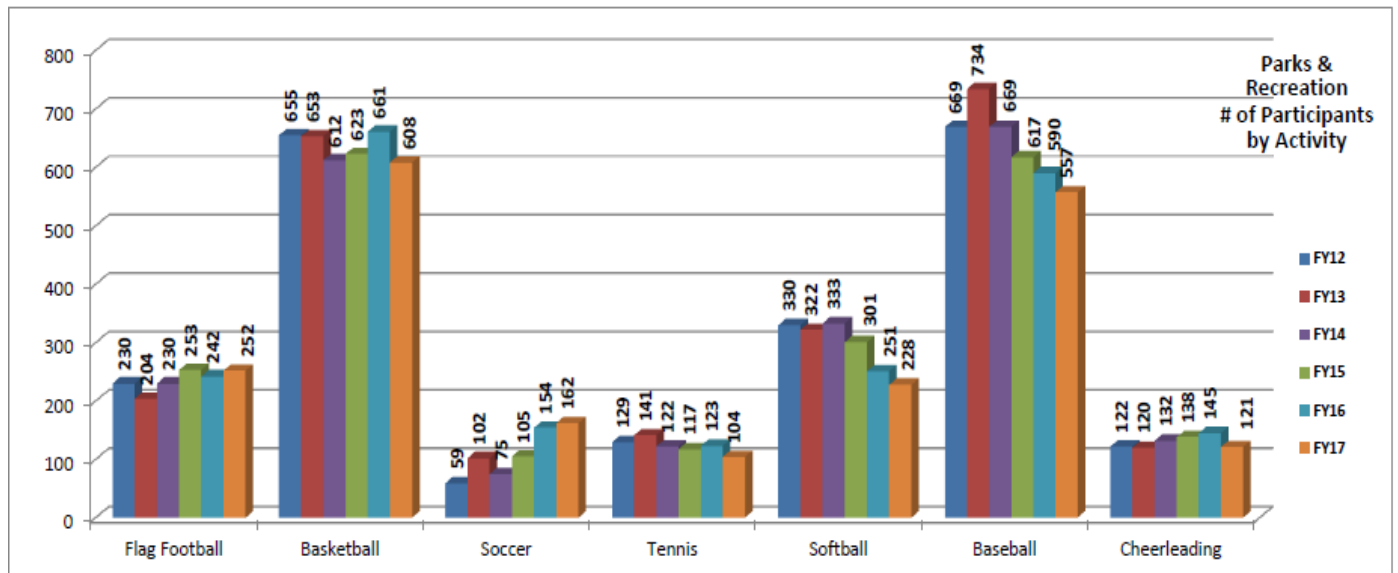
FY17 Budgeted Staffing Positions:

5	Full-Time
0	Part-Time

Total FY17 Expenditure Budget: \$603,778

Department Director: Billy Ransom

Department Director email: bransom@moorecountync.gov



Parks & Recreation Concession Sales Budget vs Actual		
	Budget	Actual
FY12	\$52,000	\$59,850
FY13	\$52,000	\$54,020
FY14	\$58,000	\$47,183
FY15	\$58,000	\$59,377
FY16	\$58,000	\$50,720
FY17	\$58,000	\$48,870

Performance Measures



Moore County Department of Human Resources (General Fund)

Department Narrative:

The Human Resources Department, in partnership with all departments, is committed to recruiting, developing and retaining knowledgeable, customer-focused employees in a healthy and safe work environment. Therefore, the Human Resources Department tracks turnover, level of employment and length of vacancies. A consistently large number of vacancies can indicate an excessive amount of turnover and/or positions that are difficult to fill and therefore remain vacant for long periods of time. Both of these indicators alert the Human Resources Department of areas needing attention. Moore County's manpower includes 628 full time and 11 part time positions. The chart is a snapshot of each month's turnover and employment level.

Revenue Sources FY17 Budget:

County Property Tax \$254,992

FY17 Budgeted Staffing Positions:

3 Full-Time
0 Part-Time

Total FY17 Expenditure Budget: \$254,992

Department Director: Denise Brook

Department Director email: dbrook@moorecountync.gov

HUMAN RESOURCES							
FY 16/17 By Month	Employee Target Funded FTE's	Filled Positions	Vacant Positions	Month Turnover	YTD Turnover	Employment Level	
Jul 16	633.5	591.0	42.5	8.0	8.0	93.29%	
Aug 16	633.5	585.0	48.5	14.0	22.0	92.34%	
Sep 16	634.5	595.5	38.0	8.0	30.0	93.85%	(added Projects Mgr
Oct 16	634.5	599.5	34.0	5.0	35.0	94.48%	
Nov 16	634.5	599.5	35.0	4.0	39.0	94.48%	
Dec 16	634.5	594.5	40.0	8.0	47.0	93.70%	
Jan 17	634.5	597.0	37.5	5.0	52.0	94.09%	
Feb 17	634.5	599.0	35.5	7.0	59.0	94.41%	
Mar 17	637.5	602.0	35.5	6.0	65.0	94.43%	(added 3 DSS)
Apr 17	637.5	599.0	38.5	5.0	70.0	93.96%	
May 17	637.5	600.0	37.5	8.0	78.0	94.12%	
Jun 17	637.5	596.0	41.0	13.0	91.0	93.49%	
Average		596.5	38.6	7.6		93.89%	



Performance Measures

Moore County Department of Risk Management (Internal Service Fund)

Department Narrative:

The Moore County Risk Management Fund administers health and dental insurance and voluntary benefit products, interprets policy and program covered benefits and assists with claim resolution. In addition, the fund administers the property and liability, and workers compensation (WC) insurance coverage, coordinates the safety program, loss control, claim handling and general risk management services for County departments. Risk Management is responsible for the payment of the following: W/C Premiums, W/C Claims, Property and Liability Premium, Wellness Works Staffing Contract and all related expenses, Health and Dental Insurance Claims, Pharmacy Claims, Volunteer Benefit Products, Safety Events, Health Fair Expenditures and the Risk Manager's salary and benefits.

Experience modifier or ex mod is the adjustment of an annual insurance premium based on previous loss experience. Ex mod calculations use loss information and compare it to what is calculated to be 'average' losses for a company of similar size and line of work. NCACC uses three years of loss experience to determine the ex mod. The three years include not the immediate past year, but the three prior years. The ex mod for FY 14/15 for our policy that expired on June 30, 2015, would include loss data from July 1, 2010 to June 30, 2013. The calculated expected losses utilizes past audited payroll information for a particular employer, by classification code and State. These payrolls are multiplied by 'Expected Loss Rates' which are calculated by rating bureaus based on past reported claims cost per classification.

Revenue Sources FY17 Budget:

Health, Dental, Pharmacy Claims	\$5,443,200
Liability & Property Insurance	\$218,881
Life Insurance	\$122,557
Unemployment	\$100,496
Wellness Works	\$253,536
Worker's Compensation Premium	\$349,762
Worker's Compensation Claims	\$613,645
Insurance Reimbursements	\$63,195
Non-Employer Contributions	<u>\$1,131,270</u>
Total Revenue Sources	\$8,296,542

FY17 Budgeted Staffing Positions:

1	Full-Time
0	Part-Time

Total FY17 Expenditure Budget: \$8,296,542

Department Director: Denise Brook

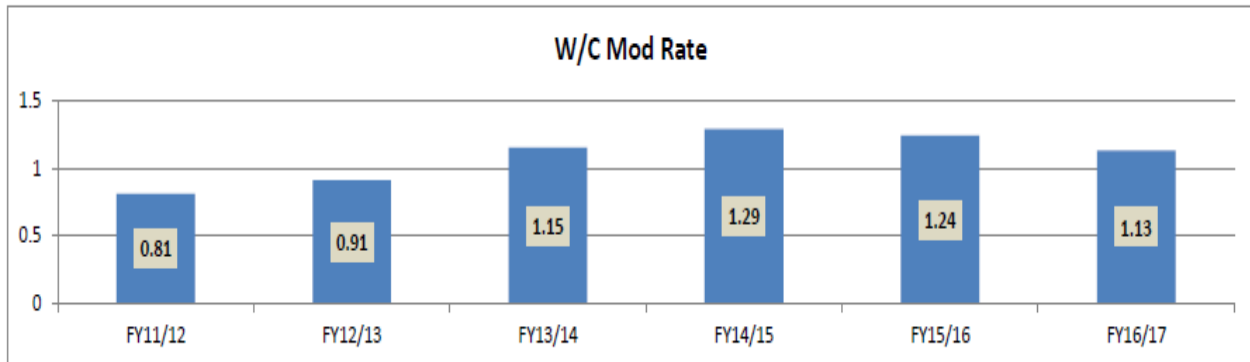
Department Director email: dbrook@moorecountync.gov

Risk Charts are continued on the next page.

Performance Measures



Moore County Department of Risk Management, continued



Risk Management Fund FY15/16			
Month	Revenue by Month	Expense by Month	Target by Month Based on Budget
Jul-15	\$698,339	\$591,273	\$711,768
Aug-15	458,084	\$1,028,314	\$711,768
Sep-15	906,158	\$792,502	\$711,768
Oct-15	457,478	\$614,565	\$711,768
Nov-15	454,547	\$713,549	\$711,768
Dec-15	1,110,563	\$563,855	\$711,768
Jan-16	445,526	\$368,568	\$711,768
Feb-16	447,272	\$558,780	\$711,768
Mar-16	881,826	\$642,356	\$711,768
Apr-16	889,536	\$433,869	\$711,768
May-16	450,024	\$740,196	\$711,768
Jun-16	675,104	\$941,808	\$711,769
Totals	7,874,456	7,989,635	8,541,217

Risk Management Fund FY16/17			
Month	Revenue by Month	Expense by Month	Target by Month Based on Budget
Jul-16	\$848,650	\$869,879	\$691,379
Aug-16	459,904	\$664,211	\$691,379
Sep-16	477,477	\$652,693	\$691,379
Oct-16	843,009	\$470,777	\$691,379
Nov-16	461,411	\$803,900	\$691,379
Dec-16	691,038	\$567,920	\$691,379
Jan-17	846,056	\$720,329	\$691,379
Feb-17	462,603	\$549,196	\$691,379
Mar-17	491,915	\$758,245	\$691,379
Apr-17	849,352	\$600,473	\$691,379
May-17	\$459,394	\$715,393	\$691,379
Jun-17	1,090,867	\$799,851	\$941,379
Totals	7,981,676	8,172,868	8,546,542



Performance Measures

Moore County Department of Information Technology (General Fund)

Department Narrative:

The Information Technology (IT) Department aligns the County's Information Technology infrastructure and systems to the business needs of the County departments. The IT department designs, implements and maintains the technology hardware, applications and programs. As County departments continue to advance in technology solutions, this requires more bandwidth (internet) and data storage.

Revenue Sources FY17 Budget:

County Property Tax \$1,413,267

FY17 Budgeted Staffing Positions:

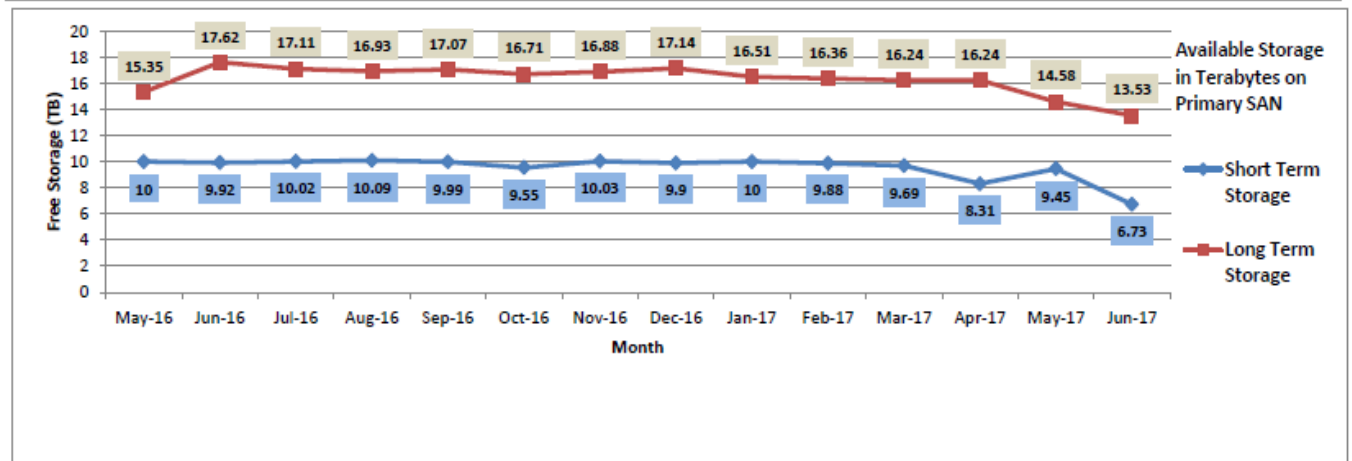
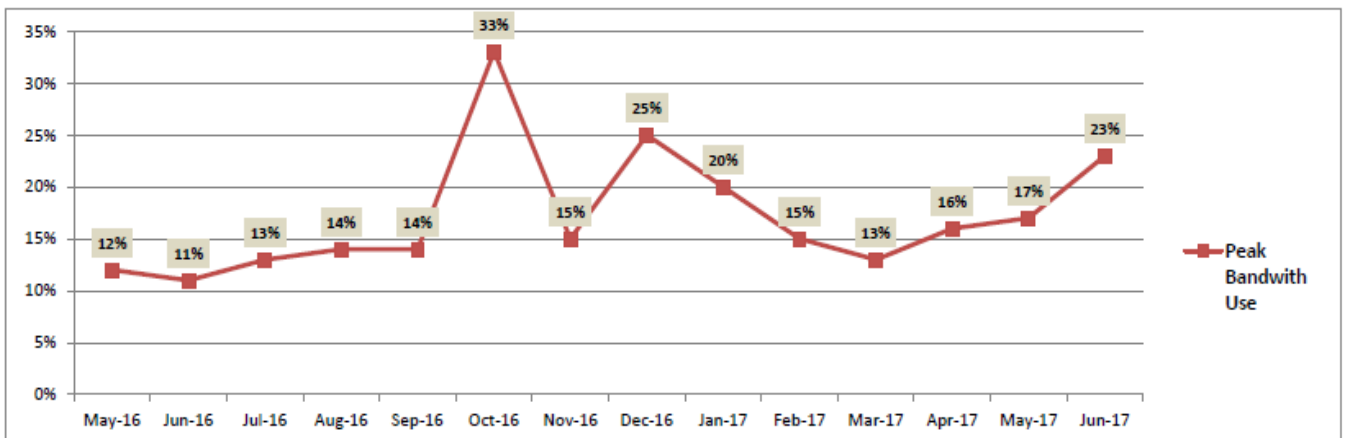
12 Full-Time

0 Part-Time

Total FY17 Expenditure Budget: \$1,413,267

Department Director: Chris Butts

Department Director email: cbutts@moorecountync.gov



Performance Measures



Moore County Department of Geographical Information Systems (GIS) (General Fund)

Department Narrative:

The GIS Department provides analysis and mapping services for all Moore County departments. GIS uses mapping for utility modeling, maintains necessary E-911 data and provides addressing and analytics within maps using data and aerial imagery for Moore County. Through partnerships with all the municipalities, Moore County GIS is the sole source for E-911 county-wide addressing. The department assigns new addresses or makes changes and updates to existing addresses as needed. The GIS website is used for tax information, real estate queries, land planning information, voter information and much more. GIS hosts a highly trafficked feature on the Moore County website and employs feedback and usage data to continue improving. GIS data enables users to review and display data both spatially and analytically. GIS is more than just a map!

Revenue Sources FY17 Budget:

Fees/Road Names Changes	\$2,000
E911 Services	\$40,000
Utilities Services	\$50,000
County Property Tax	\$201,731

FY17 Budgeted Staffing Positions:

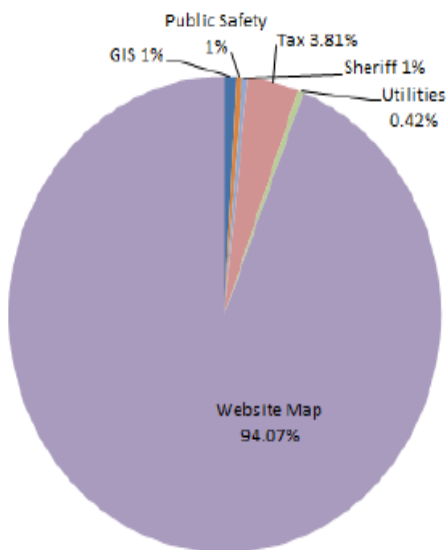
3 Full-Time
0 Part-Time

Total FY17 Expenditure Budget: \$293,731

Department Director: Rachel Patterson

Department Director email: rpatterson@moorecountync.gov

Pictometry Logins - June 2017



GIS - E-911 Address Assignment

Per Interlocal Agreement for Address Assignment with all municipalities the county assigns all address within the county

Month	Address Assigned or Adjustment	Total Addresses
Jul-16	61	60,318
Aug-16	47	60,330
Sep-16	121	60,427
Oct-16	80	60,423
Nov-16	160	60,494
Dec-16	199	60,673
Jan-17	62	60,722
Feb-17	129	60,699
Mar-17	85	60,740
Apr-17	53	60,768
May-17	34	60,796
Jun-17	1082*	61,871

*Note: 1,035 address points are for 911 to aid in Fire Response in Hoke & Harnett County.



Performance Measures

Moore County Department of Veteran Services (General Fund)

Department Narrative:

Veteran Services assists Veterans with the following: applying for disability compensation claims, non-service connected pension claims, disabled Veteran's Life Insurance, VA Medical System, Vocational Rehabilitation, special NCDMV Veterans License Plates, property tax relief for Veterans who are rated 100% permanent disabled, and requesting Military Service records. Moore County has a total of 10,315 Veterans.

We also assist widows and certain dependents of Veterans with the following: applying death pension claims for widows of war-time Veterans, dependent and indemnity compensation (DIC) for widows of Veterans that died as a result of a service-connected disability, applying for burial benefits, health insurance to certain eligible dependents, requests for Military service records, and applying for the NC Scholarship for children of deceased, disabled or POW/MIA Veterans.

Revenue Sources FY17 Budget:

Service Grant - State	\$2,500
County Property Tax	\$171,571

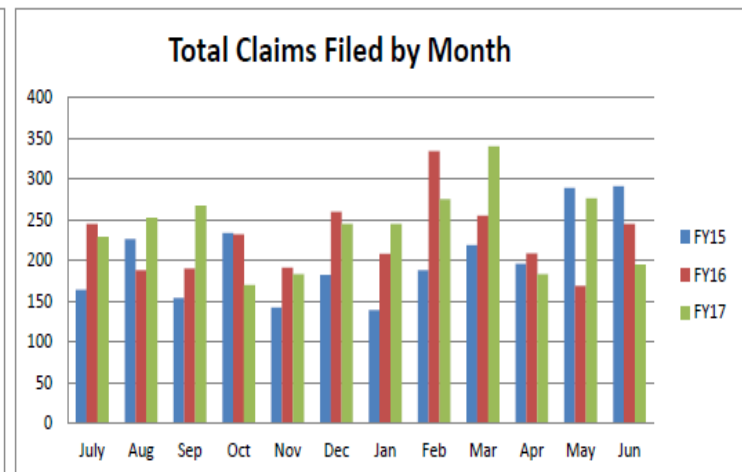
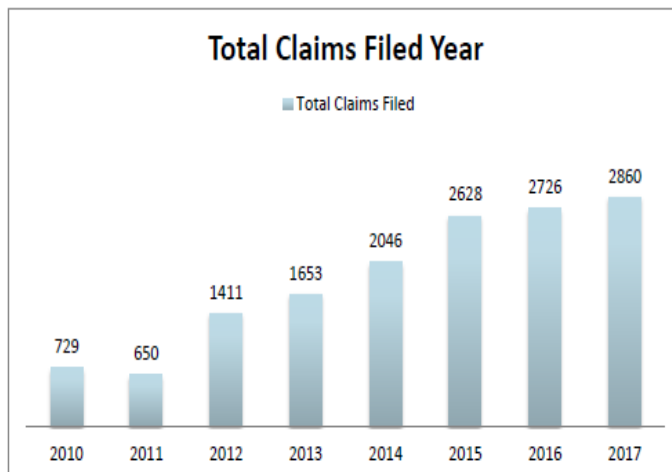
FY17 Budgeted Staffing Positions:

3	Full-Time
0	Part-Time

Total FY17 Expenditure Budget: \$174,071

Department Director: Jim Pedersen

Department Director email: jpedersen@moorecountync.gov



* Veteran population estimates, as of September 30, 2014, are produced by the VA Office of the Actuary (VetPop 2014). <http://www.va.gov/vetdata/Expenditures.asp>

Performance Measures



Moore County Department of Planning and Code Enforcement (General Fund)

Department Narrative:

Building Inspections issues all North Carolina Building Permits and provides all inspections required by the Department of Insurance for (7) seven of the (11) eleven municipalities located within Moore County. Moore County holds interlocal agreements with Carthage, Cameron, Foxfire, Robbins, Taylortown, Vass and Whispering Pines to provide these services.

Revenue Sources FY17 Budget:

Fees/Home Recovery \$549,942
County Property Tax \$359,344

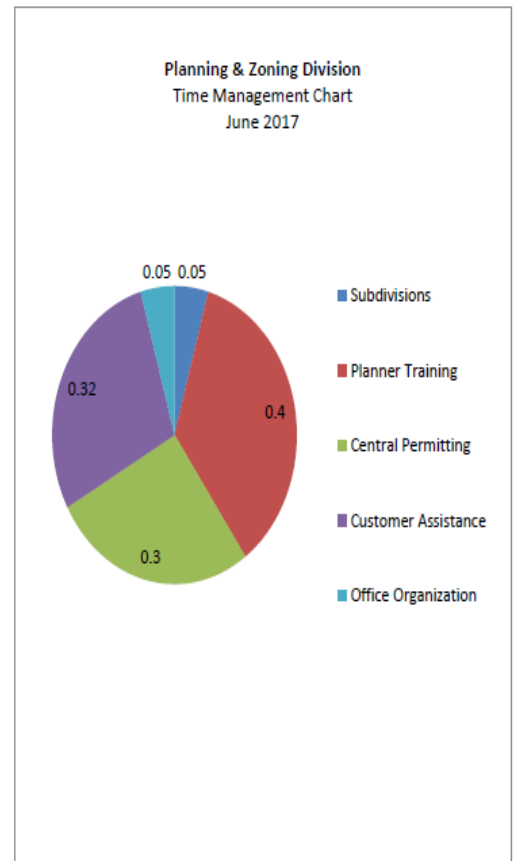
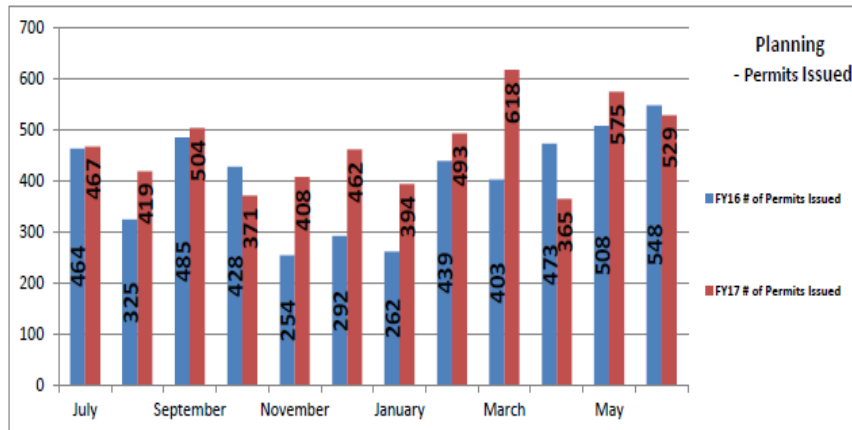
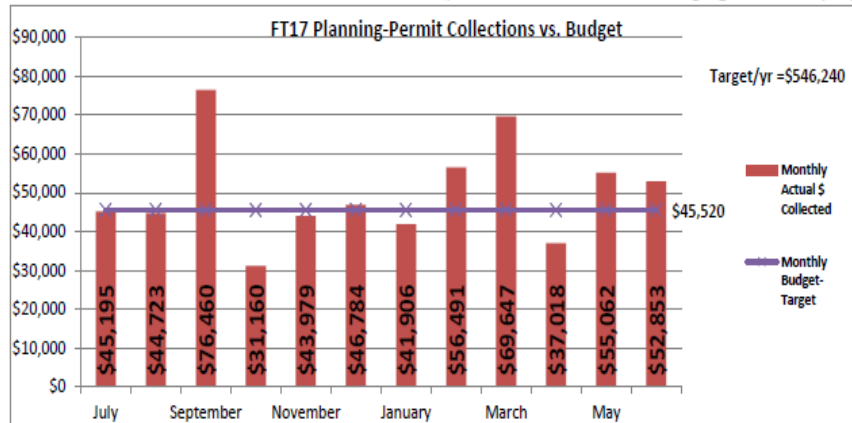
FY17 Budgeted Staffing Positions:

12 Full-Time
0 Part-Time

Total FY17 Expenditure Budget: \$909,286

Department Director: Debra Enslinger

Department Director email: denslinger@moorecountync.gov





Performance Measures

Moore County Department of Health Services (General Fund)

Department Narrative:

Moore County Health Department protects and promotes health through prevention and control of disease and injury. The divisions of the Health Department are: Clinical Services, Communicable Disease, Care Coordination, Health Education, Dental, Environmental Health, Women, Infant & Children (WIC) Food and Nutrition, Vital Records (Births and Deaths), Public Health Preparedness and Response and Laboratory Testing. The statistics the department provides monthly covers departmental activities compared by month and year.

Revenue Sources FY17 Budget:

Fees	\$761,097
Grants	\$808,869
County Property Tax	\$2,086,899

Total FY17 Expenditure Budget: \$3,656,865

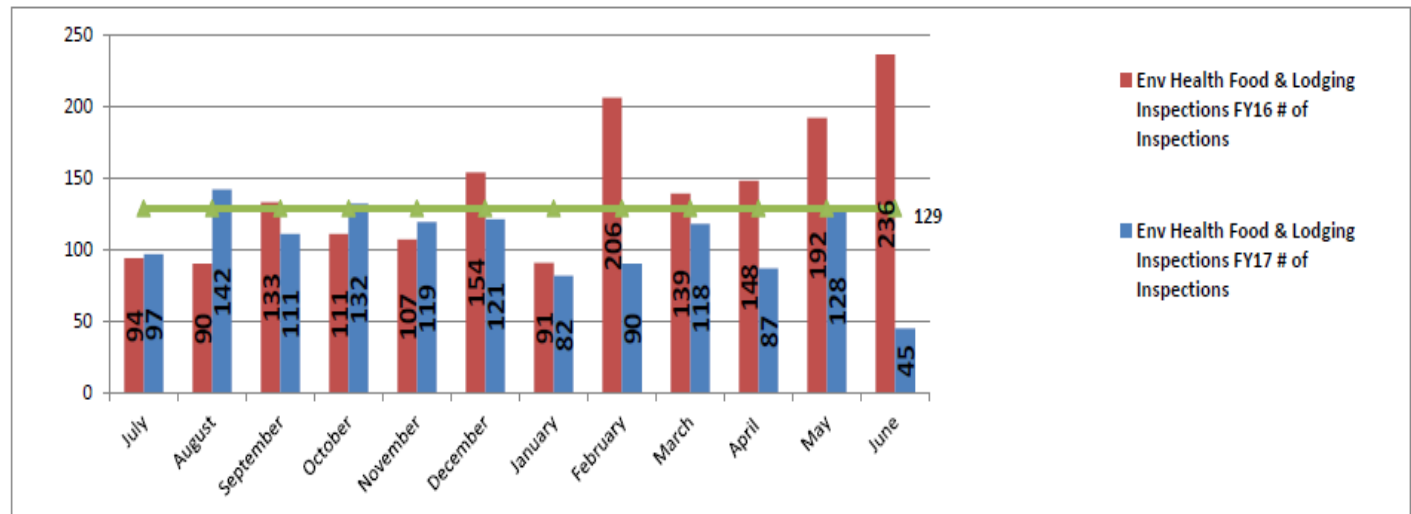
FY17 Budgeted Staffing Positions:

46	Full-Time
1	Part-Time

Health Board appoints a local Health Director after consultation with Board of Commissioners. Health Board also may impose fees for services rendered by the Health Department. Director is paid by the County. Employees are subject to Office of State Personnel guidelines.

Department Director: Robert Wittmann

Department Director email: rwittmann@moorecountync.gov



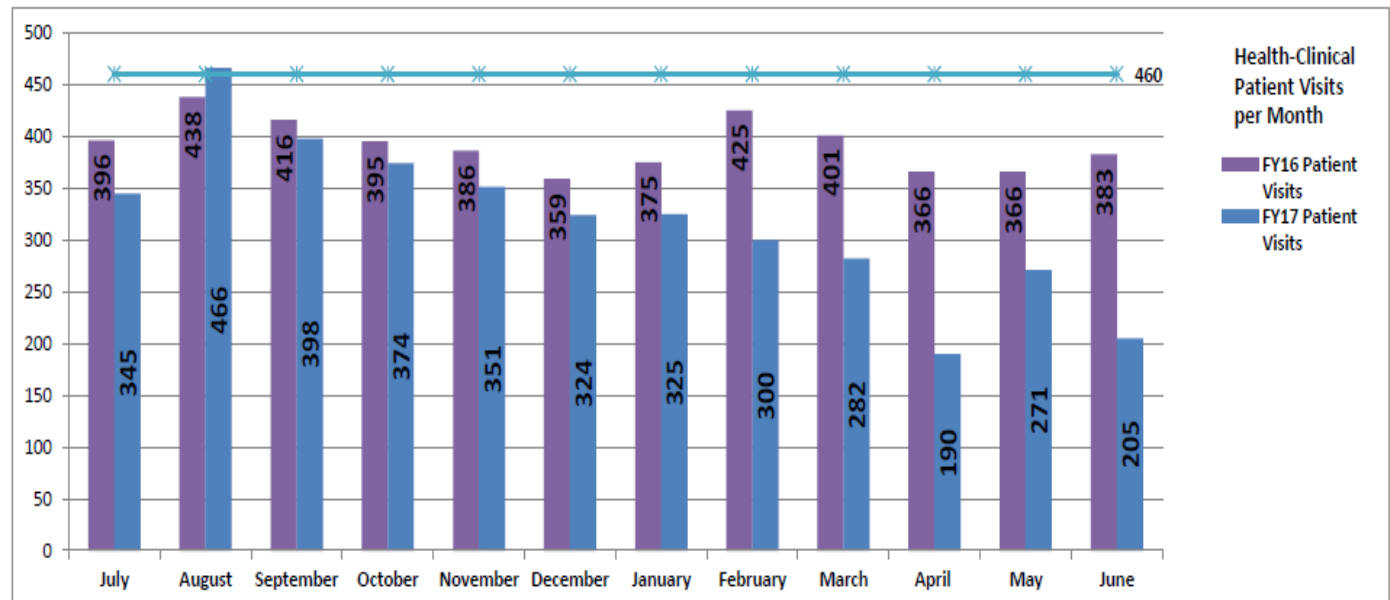
Health charts are continued on the next page.

Performance Measures



Moore County Department of Health Services, continued

Health Clinical Patient Visits						
MONTH	FY13 Patient Visits	FY14 Patient Visits	FY15 Patient Visits	FY16 Patient Visits	FY17 Patient Visits	Target
July	499	430	375	396	345	460
August	487	443	376	438	466	460
September	449	475	418	416	398	460
October	671	468	400	395	374	460
November	469	335	309	386	351	460
December	412	362	335	359	324	460
January	480	382	288	375	325	460
February	412	361	275	425	300	460
March	373	359	376	401	282	460
April	445	418	374	366	190	460
May	442	346	282	366	271	460
June	397	365	387	383	205	460
Total	5,536	4,744	4,195	4,706	3,831	5,520





Performance Measures

Moore County Department of the Sheriff (General Fund)

Department Narrative:

The mission of the Moore County Sheriff's Office is to improve the quality of life for the citizens of Moore County by providing a safe community in which the citizens can live, work and prosper. This mission will be accomplished in partnership with the citizens of Moore County through the highest ethical, professional, and legal standards.

Revenue Sources FY17 Budget:

Fees	\$163,550
Grants/ABC Contract	\$151,452
County Property Tax	\$6,271,379

Total FY17 Expenditure Budget: \$6,586,381

FY17 Budgeted Staffing Positions:

78	Full-Time
0	Part-Time

Department Director: Sheriff Neil Godfrey

Department Director email: ngodfrey@moorecountync.gov

Month	# of Calls for Service	Average Response Time	Target Response Time
Jul-15	2,710	10 min, 53 sec	<11 min
Aug-15	2,775	10 min, 32 sec	<11 min
Sep-15	2,700	10 min, 47 sec	<11 min
Oct-15	2,747	10 min, 19 sec	<11 min
Nov-15	2,542	9 min, 44 sec	<11 min
Dec-15	2,771	11 min, 5 sec	<11 min
Jan-16	2,522	9 min, 3 sec	<11 min
Feb-16	2,797	8 min, 47 sec	<11 min
Mar-16	2,789	9 min, 44 sec	<11 min
Apr-16	2,676	11 min, 11 sec	<11 min
May-16	2,744	10 min, 29 sec	<11 min
Jun-16	2,678	15 min, 29 sec	<11 min

Month	# of Calls for Service	Average Response Time	Target Response Time
Jul-16	2,741	10 min, 37 sec	<11 min
Aug-16	2,869	9 min, 32 sec	<11 min
Sep-16	2,796	13 min, 12 sec	<11 min
Oct-16	2,930	10 min, 0 sec	<11 min
Nov-16	2,667	10 min, 20 sec	<11 min
Dec-16	2,659	9 min, 58 sec	<11 min
Jan-17	2,803	8 min, 57 sec	<11 min
Feb-17	2,581	10 min, 37 sec	<11 min
Mar-17	2,837	10 min, 17 sec	<11 min
Apr-17	3,012	11 min, 42 sec	<11 min
May-17	2,915	10 min, 35 sec	<11 min
Jun-17	2,862	9 min, 28 sec	<11 min

Performance Measures



Moore County Department of the Sheriff - Detention Center (General Fund)

Department Narrative:

The mission of the Moore County Detention Center is to provide a safe and secure environment for both inmates and staff in compliance with Federal and State regulations for the operation of a detention facility.

Revenue Sources FY17 Budget:

Fees/SSA Incentives	\$281,000
Telephone Deposits	\$58,000
Commissary/Video	\$24,000
County Property Tax	\$3,545,106

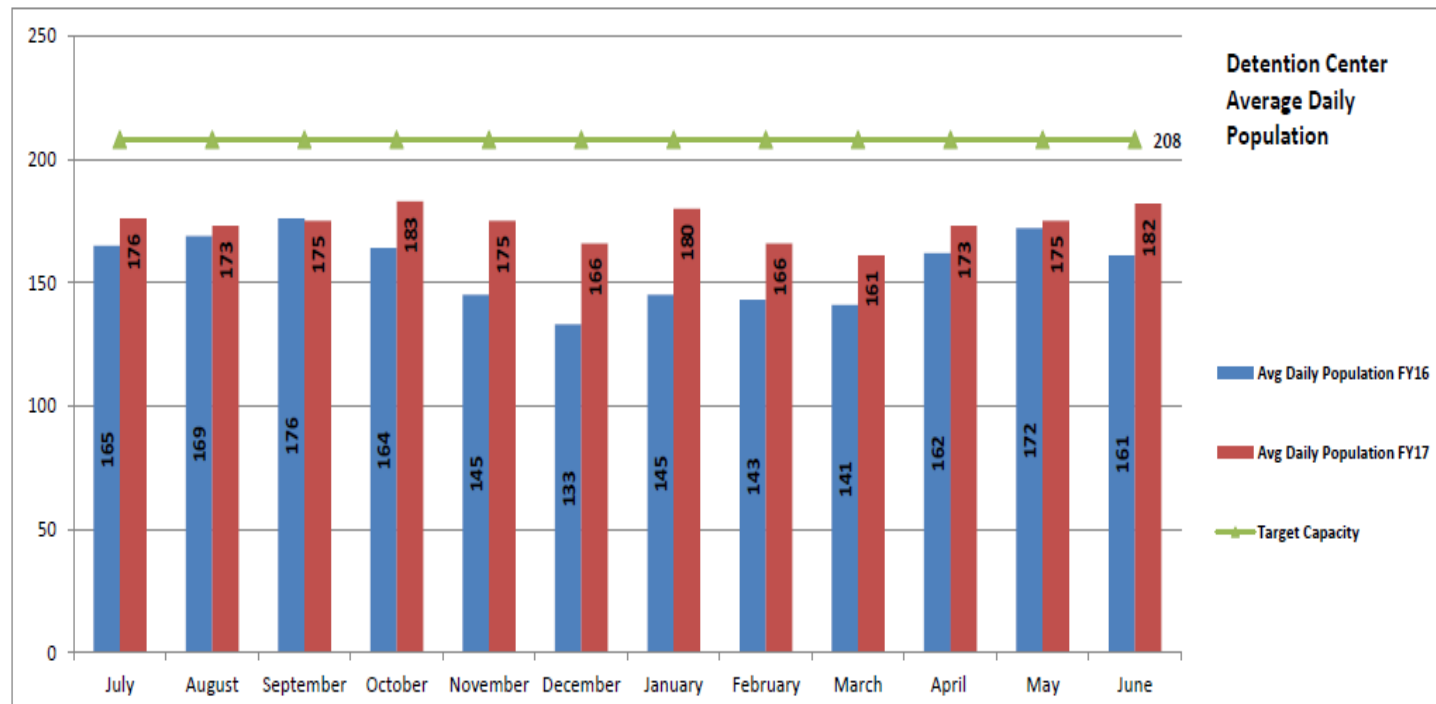
FY17 Budgeted Staffing Positions:

57	Full-Time
0	Part-Time

Total FY17 Expenditure Budget: \$3,908,106

Department Director: Sheriff Neil Godfrey

Department Director email: ngodfrey@moorecountync.gov





Performance Measures

Moore County Department Emergency Services (Fund 200 - ALS Fund) Special Revenue Fund

Department Narrative:

Moore County EMS (MCEMS) provides eight Paramedic level ambulances, three Paramedic level Quick Response Vehicles (QRVs) and one EMS Shift Commander vehicle responding from ten strategically located bases throughout Moore County. Moore County EMS operates on two different shift schedules of 24/48 hours as well as 12 hours. MCEMS provides advanced life support and pre-hospital emergency care for a population of approximately 90,000 in an area of 705 square miles. MCEMS provides additional paramedic coverage for large events i.e. Spring Fest, Cameron Street Fair, Robbins Farmer's Day, Carthage Buggy Festival and additional sporting events.

Revenue Sources FY17 Budget:

Fees/EMS Consultants	\$2,803,340
Medicaid Cost Reimb	\$290,000
County ALS Tax	\$3,529,922 (.03 cents/\$100 value)
Appropriated FB	\$0

FY17 Budgeted Staffing Positions:

71.75	Full-Time
0	Part-Time

Total FY17 Expenditure Budget: \$6,623,262

Department Director: Bryan Phillips, Director; Scot Brooks, Deputy Director

Department Director email: bphillips@moorecountync.gov, sbrooks@moorecountync.gov

EMS # of Calls & Response Time FY16			
Month	Call Volume	Average Response Time	Avg Target Response Time
Jul-15	970	10 min, 7 sec	<10 min 59 sec
Aug-15	1,205	10 min, 8 sec	<10 min 59 sec
Sep-15	919	10 min, 3 sec	<10 min 59 sec
Oct-15	968	10 min, 23 sec	<10 min 59 sec
Nov-15	1,907	10 min, 15 sec	<10 min 59 sec
Dec-15			<10 min 59 sec
Jan-16	1,030	10 min, 45 sec	<10 min 59 sec
Feb-16	1,296	10 min, 53 sec	<10 min 59 sec
Mar-15	1,296	10 min, 53 sec	<10 min 59 sec
Apr-16			<10 min 59 sec
May-16	1,282	10 min, 40 sec	<10 min 59 sec
Jun-16	1,285	10 min, 46 sec	<10 min 59 sec

EMS # of Calls & Response Time FY17			
Month	Call Volume	Average Response Time	Avg Target Response Time
Jul-16	1,014	10 min, 18 sec	<10 min 59 sec
Aug-16	1,256	9 min, 53 sec	<10 min 59 sec
Sep-16	1,326	11 min, 1 sec	<10 min 59 sec
Oct-16	1,278	10 min, 29 sec	<10 min 59 sec
Nov-16	1,208	10 min, 7 sec	<10 min 59 sec
Dec-16	2,001	10 min, 35 sec	<10 min 59 sec
Jan-17	1,094	10 min, 51 sec	<10 min 59 sec
Feb-17	1,232	10 min, 48 sec	<10 min 59 sec
Mar-17	1,349	11 min, 1 sec	<10 min 59 sec
Apr-17	1,268	10 min, 42 sec	<10 min 59 sec
May-17	1,288	10 min, 42 sec	<10 min 59 sec
Jun-17	1,031	10 min, 55 sec	<10 min 59 sec

Performance Measures



Moore County Department of Public Safety Communications/Fire Marshal (General Fund 100)

Department Narrative:

The mission of Public Safety Communications is to receive, process, and dispatch appropriate emergency response agencies to all 911 calls for emergency services in Moore County. The Communications Center receives all 911 calls throughout the County and is staffed 24 hours a day, 7 days a week, 365 days a year by a minimum of three highly trained tele-communicators with Emergency Medical Dispatch, Emergency Fire Dispatch, DCI, and multiple job-related certifications.

The mission of the Fire Marshal's office is to protect lives and property through fire prevention. This is accomplished through enforcement of the North Carolina Fire Prevention Code and offering public education programs as requested. The Fire Marshal's office maintains one person on call 24 hours a day, 7 days a week, 365 days a year to respond to any fire-related incidents or investigations and citizen complaints related to code enforcement. The Fire Marshal's office has a special staff member, Friday, who is an Arson K9. Moore County is one of the few counties that has an arson canine on staff and the training for the arson dog was provided by State Farm Insurance Company and Maine Speciality Dogs in Gray, Maine.

Revenue Sources FY17 Budget:

Fire Inspection Fees	\$4,000
County Property Tax	\$1,298,954

FY17 Budgeted Staffing Positions:

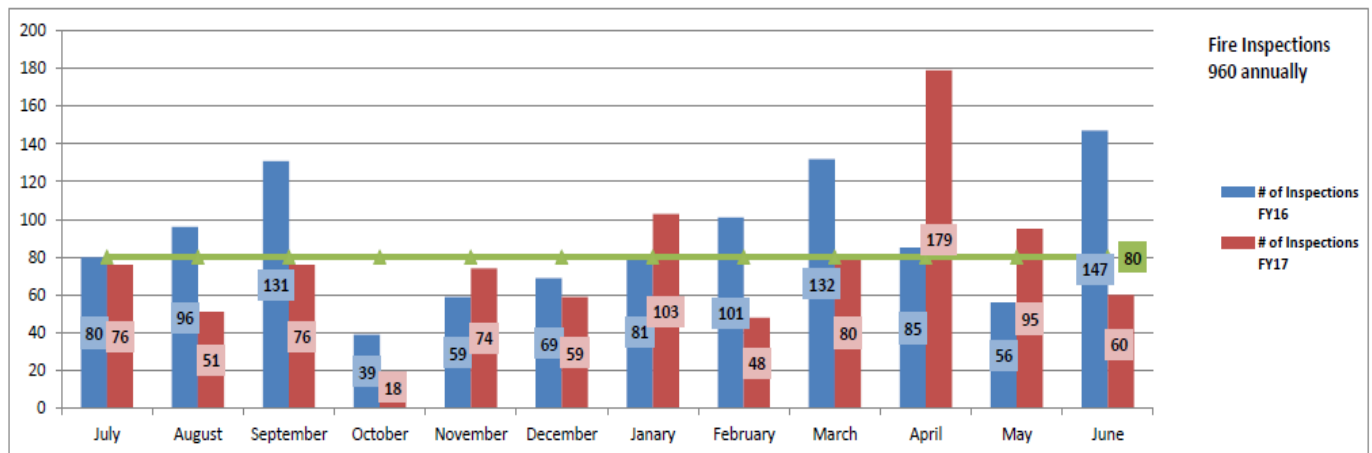
17.25	Full-Time
0	Part-Time

Total FY17 Expenditure Budget:

Fire Marshall	\$217,587
Communications	\$1,085,367
Total	\$1,302,954

Department Director: Bryan Phillips, Director

Department Director email: bphillips@moorecountync.gov



Public Safety/Communication is continued on the next page.



Performance Measures

Public Safety E911 Division Service Calls FY17					
FY16/17	Fire	Medical	Law Enforcement	Other	Total
Jul-16	360	1194	3605	2835	7,994
Aug-16	423	1230	3634	2718	8,005
Sep-16	357	1279	3719	2675	8,030
Oct-16	1,256	1268	4083	2589	9,196
Nov-16	321	1195	3306	2153	6,975
Dec-16	260	1317	3469	2097	7,143
Jan-17	326	1329	3428	1992	7,075
Feb-17	310	1231	4210	2221	7,972
Mar-17	302	1360	4241	2393	8,296
Apr-17	263	1283	4539	2531	8,616
May-17	306	1286	4527	2668	8,787
Jun-17	320	1291	4450	2660	8,721
	4,804	15,263	47,211	29,532	96,810
					96,810

Performance Measures



Moore County Solid Waste (General Fund)

Department Narrative:

Moore County Solid Waste is a division of Public Works and operates seven staffed convenient centers to accept solid waste and recyclables at no charge to the citizens. Hours of operation are Monday through Saturday, 7 a.m. to 7 p.m. One of these seven sites includes the Moore County Construction & Demolition (C&D) Landfill located in Aberdeen. The Moore County Landfill is also the location for the Yard Waste Facility, and the collection site for special waste such as scrap tires and white goods. Landfill fees are charged at the Landfill for C&D disposal as well as yard waste. Each year the disposal rate or landfill fees are set by the Moore County Board of Commissioners based on a per ton charge.

Revenue Sources FY17 Original Budget:

Fees	\$1,677,000
Recycling	\$8,500
Property Tax	\$627,491

FY17 Budgeted Staffing Positions:

9	Full-Time
0	Part-Time

Department Director: Randy Gould, rgould@moorecountync.gov

Division Leader: Chad Beane, cbeane@moorecountync.gov

Total FY17 Expense Original Budget: \$2,312,991

Solid Waste Debris by Month in Tons FY15-16				
FY 16 - Current Fiscal Year	Leaf & Limb	Recycling	Const & Demo Material	Municipal Solid Waste-AVG
Jul-15	1,192	322	2,553	1,235
Aug-15	933	326	2,268	1,098
Sep-15	983	348	2,300	1,054
Oct-15	1,105	389	2,130	1,088
Nov-15	1,292	396	1,985	1,137
Dec-15	1,227	491	1,932	1,020
Jan-16	809	348	1,916	1,042
Feb-16	1,092	359	1,814	1,052
Mar-16	1,486	440	2,935	1,236
Apr-16	1,134	516	2,194	1,125
May-16	1,262	561	2,341	1,200
Jun-16	1,294	493	2,951	1,200
Totals	13,808	4,989	27,319	13,487
Total Tonnage				59,603

Solid Waste Debris by Month in Tons FY16-17				
FY 17 - Current Fiscal Year	Leaf & Limb	Recycling	Const & Demo Material	Municipal Solid Waste-AVG
Jul-16	1,290	402	2,437	1,170
Aug-16	1,215	430	2,772	1,208
Sep-16	1,263	434	1,976	1,138
Oct-16	2,103	394	2,300	1,276
Nov-16	1,498	441	2,056	1,164
Dec-16	1,630	456	2,284	1,217
Jan-17	1,009	427	2,156	1,197
Feb-17	946	327	2,678	1,063
Mar-17	1,160	435	2,179	1,181
Apr-17	1,195	415	1,973	1,153
May-17	1,374	466	2,610	1,319
Jun-17	1,305	318	2,488	1,285
Totals	15,988	4,945	27,909	14,371
Total Tonnage				63,213

Solid Waste is continued on the next page.



Performance Measures

Moore County Department of Solid Waste, continued

Solid Waste Revenues									
FY 16	Landfill Fees	Recycle Material	White Goods	Electronic Recycling	Other Rev/SW Disposal Tax Distribution	Scrap Tires	Total Actual Revenue	Total Rev Budget	Revenue as % of Total Budget
Jul-15	\$131,680	\$0	\$0	\$0	\$0	\$0	\$131,680	\$109,083	120.72%
Aug-15	\$135,267	\$5,515	\$0	\$0	\$0	\$0	\$140,782	\$109,083	129.06%
Sep-15	\$129,514	\$4,944	\$0	\$0	\$0	\$0	\$134,458	\$109,083	123.26%
Oct-15	\$105,228	\$5,650	\$9,236	\$0	\$0	\$0	\$120,114	\$109,083	110.11%
Nov-15	\$106,423	\$6,369	\$9,173	\$0	\$9,236	\$31,909	\$163,110	\$109,083	149.53%
Dec-15	\$93,867	\$5,483	\$0	\$0	\$0	\$0	\$99,350	\$109,083	91.08%
Jan-16	\$92,252	\$7,566	\$0	\$0	\$0	\$0	\$99,818	\$109,083	91.51%
Feb-16	\$145,300	\$5,760	\$7,375	\$8,961	\$9,454	\$30,745	\$207,596	\$109,083	190.31%
Mar-16	\$113,129	\$161	\$0	\$0	\$0	\$0	\$113,290	\$109,083	103.86%
Apr-16	\$124,613	\$303	\$0	\$0	\$0	\$0	\$124,916	\$109,083	114.51%
May-16	\$140,310	\$609	\$7,495	\$0	\$8,988	\$28,939	\$186,340	\$109,083	170.82%
Jun-16	\$126,515	\$321	\$0	\$0	\$0	\$0	\$126,836	\$109,083	116.27%
Totals	\$1,444,098	\$42,680	\$33,278	\$8,961	\$27,678	\$91,593	\$1,648,289	\$1,309,000	125.92%

Solid Waste Revenues									
FY 17	Landfill Fees	Recycle Material	White Goods	Electronic Recycling	Other Rev/SW Disposal Tax Distribution	Scrap Tires	Total Actual Revenue	Total Rev Budget	Revenue as % of Total Budget
Jul-16	\$153,823	\$510	\$0	\$0	\$0	\$0	\$154,333	\$140,458	109.88%
Aug-16	\$1,502	\$290	\$11,615	\$0	\$0	\$0	\$13,407	\$140,458	9.55%
Sep-16	\$130,943	\$271	\$0	\$0	\$0	\$0	\$131,214	\$140,458	93.42%
Oct-16	\$129,981	\$312	\$0	\$0	\$0	\$0	\$130,293	\$140,458	92.76%
Nov-16	\$126,574	\$462	\$10,479	\$0	\$10,081	\$33,257	\$180,851	\$140,458	128.76%
Dec-16	\$140,733	\$260	\$0	\$0	\$0	\$0	\$140,993	\$140,458	100.38%
Jan-17	\$136,735	\$516	\$693	\$0	\$0	\$0	\$137,944	\$140,458	98.21%
Feb-17	\$123,726	\$685	\$9,567	\$7,010	\$10,218	\$30,261	\$181,465	\$140,458	129.20%
Mar-17	\$143,786	\$591	\$0	\$0	\$0	\$0	\$144,376	\$140,459	102.79%
Apr-17	\$126,173	\$278	\$0	\$0	\$0	\$0	\$126,451	\$140,459	90.03%
May-17	\$130,018	\$1,265	\$44,371	\$0	\$9,245	\$29,363	\$214,262	\$140,459	152.54%
Jun-17	\$147,813	\$331	\$0	\$0	\$0	\$0	\$148,144	\$140,459	105.47%
Totals	\$1,491,807	\$5,771	\$76,724	\$7,010	\$29,543	\$92,880	\$1,703,735	\$1,685,500	101.08%

Solid Waste - General Fund	Original Budget Revenue	Revised Budget Revenue	Actual Revenue	Original Budget Expenditures	Revised Budget Expenditures	Actual Expenditures
FY11/12	\$1,085,716	\$1,085,716	\$1,179,467	\$2,009,302	\$2,924,166	\$2,661,795
FY12/13	\$1,142,000	\$1,231,166	\$1,366,064	\$1,970,813	\$2,154,859	\$2,024,303
FY13/14	\$1,182,000	\$1,182,000	\$1,368,783	\$2,007,999	\$2,032,119	\$1,987,357
FY14/15	\$1,257,000	\$1,297,000	\$1,322,945	\$2,183,967	\$2,433,757	\$2,386,158
FY15/16	\$1,309,000	\$1,309,000	\$1,648,289	\$2,087,496	\$2,112,460	\$2,078,921
FY16-17-June	\$1,685,500	\$1,685,500	\$1,703,735	\$2,312,991	\$2,324,845	\$2,125,095

Performance Measures



Moore County Water Pollution Control Plant (Fund 600 Enterprise Fund)

Department Narrative:

The Water Pollution Control Plant is a division of Public Works and treats wastewater produced within Moore County and Camp Mackall under strict guidelines of the National Pollutant Discharge Elimination System (NPDES) permit. Flow is invoiced monthly to each town based on flow monitoring readings. Flow treated versus flow invoiced is measured to assist in determining accuracy of revenues as well as detecting inflow and infiltration into the collection system.

Revenue Sources FY17 Original Budget:

User Fees \$4,639,254

Total FY17 Expenditure Budget: \$4,639,254

FY17 Budgeted Staffing Positions:

19 Full-Time

0 Part-Time

Department Director: Randy Gould, rgould@moorecountync.gov

Division Leader: Janna Scherer, jscherer@moorecountync.gov

Wastewater Treatment Plant Gallons Treated vs. Gallons Invoiced			
Fiscal Year	Treated Gallons	Invoiced Gallons	% Gallons Invoiced vs. Treated
FY06	1,712,037,666	1,462,960,632	85%
FY07	1,866,686,470	1,688,645,986	90%
FY08	1,621,958,000	1,444,689,266	89%
FY09	1,616,791,000	1,503,124,303	93%
FY10	1,631,586,000	1,502,536,298	92%
FY11	1,568,680,000	1,420,357,118	91%
FY12	1,473,402,000	1,424,967,783	97%
FY13	1,703,953,000	1,494,863,502	88%
FY14	1,810,658,000	1,646,900,864	91%
FY15	1,794,947,000	1,629,631,966	91%
FY16	1,933,140,000	1,746,790,187	90%
FY17-June	1,914,238,000	1,742,258,408	91%

Current Fiscal Year Activity				
Wastewater Treatment Plant FY17	Original Budget	Revised Budget	Actual Revenues	Actual Expenses
Jul-16	\$386,604	\$399,816	\$406,051	\$415,543
Aug-16	\$386,604	\$399,816	\$34,046	\$118,944
Sep-16	\$386,604	\$399,816	\$417,547	\$64,521
Oct-16	\$386,604	\$399,816	\$458,778	\$542,683
Nov-16	\$386,604	\$399,816	\$590,103	\$184,672
Dec-16	\$386,604	\$399,816	\$438,934	\$207,412
Jan-17	\$386,605	\$399,816	\$428,208	\$281,603
Feb-17	\$386,605	\$399,816	\$462,245	\$149,187
Mar-17	\$386,605	\$399,816	\$383,776	\$205,198
Apr-17	\$386,605	\$399,816	\$423,228	\$1,504,695
May-17	\$386,605	\$399,816	\$1,131,437	\$164,027
Jun-17	\$386,605	\$399,816	\$432,338	\$562,122
Totals	\$4,639,254	\$4,797,792	\$5,606,690	\$4,400,608



Performance Measures

Moore County Public Works - Public Utilities Division (Fund 610 Enterprise Fund)

Department Narrative:

Moore County Public Utilities (MCPU) is a division of Moore County Public Works and operates eleven permitted water systems as follows: Pinehurst, Seven Lakes, Vass, Robbins, Addor High Falls, Hyland Hills, The Carolina, East Moore and West Moore and Hidden Lakes. MCPU provides sewer service to Pinehurst, Vass and a few rural customers. The dashboard shows revenues and expenses in comparison to the budget in Charts labeled "chart 1" below.

Revenue Sources FY17 Original Budget:

Fees	\$10,120,314
Interest/Surplus	\$18,175

FY17 Budgeted Staffing Positions:

40 Full-Time
0 Part-Time

Total FY17 Expenditure Original Budget: \$10,138,489

Department Director: Randy Gould

Department Director email: rgould@moorecountync.gov

Chart 1

Prior Fiscal Year Activity				
Public Utilities FY16	Original Budget	Revised Budget	Actual Revenues	Actual Expenses
Jul-15	\$789,887	\$1,012,756	\$461,223	\$656,075
Aug-15	\$789,887	\$1,012,756	\$939,212	\$654,685
Sep-15	\$789,887	\$1,012,756	\$1,072,482	\$645,108
Oct-15	\$789,887	\$1,012,756	\$792,470	\$733,116
Nov-15	\$789,887	\$1,012,756	\$1,216,720	\$2,257,847
Dec-15	\$789,887	\$1,012,756	\$704,663	\$942,749
Jan-16	\$789,887	\$1,012,756	\$849,922	\$574,856
Feb-16	\$789,887	\$1,012,756	\$615,735	\$522,378
Mar-16	\$789,887	\$1,012,756	\$689,438	\$780,814
Apr-16	\$789,887	\$1,012,756	\$827,187	\$1,029,214
May-16	\$789,887	\$1,012,755	\$842,245	\$588,818
Jun-16	\$789,887	\$1,012,755	\$911,729	\$1,621,929
Totals	\$9,478,644	\$12,153,070	\$9,923,026	\$11,007,590

Chart 1

Current Fiscal Year Activity				
Public Utilities FY17	Original Budget	Revised Budget	Actual Revenues	Actual Expenses
Jul-16	\$844,874	\$872,159	\$854,125	\$736,414
Aug-16	\$844,874	\$872,159	\$508,366	\$536,786
Sep-16	\$844,874	\$872,159	\$1,015,773	\$800,513
Oct-16	\$844,874	\$872,159	\$964,501	\$903,109
Nov-16	\$844,874	\$872,159	\$785,139	\$743,400
Dec-16	\$844,874	\$872,159	\$802,806	\$868,261
Jan-17	\$844,874	\$872,159	\$1,063,604	\$1,218,741
Feb-17	\$844,874	\$872,159	\$613,628	\$520,382
Mar-17	\$844,874	\$872,158	\$749,081	\$563,024
Apr-17	\$844,874	\$872,158	\$859,656	\$962,855
May-17	\$844,874	\$872,158	\$842,953	\$650,071
Jun-17	\$844,875	\$1,932,358	\$1,121,090	\$2,225,947
Totals	\$10,138,489	\$11,526,104	\$10,180,723	\$10,729,504

Public Utilities is continued on the next page.

Performance Measures



Moore County Department of Public Utilities , continued

Department Narrative: Chart 2, Consumption Report, below, displays the total gallons and dollars billed for the water and sewer for each water system.

CONSUMPTION REPORT, Chart 2

Jun-17

	Total Water	Total Sewer	Total Irrigation				
	Gallons Billed	Gallons Billed	Gallons Billed	Total \$	Total \$	Total \$	Total \$
				Billed	Billed In Water	Billed In Waste Water	Billed In Irrigation
Pinehurst(7,8,9,10,11,12,13,14,15,16,17,18,19,20,21, 22)	37,415,883	36,847,899	14,597,184	\$ 636,865.18	\$ 232,675.93	\$ 295,719.80	\$ 108,469.45
Monroetown (30)	77,369	77,369		\$ 1,165.61	\$ 515.99	\$ 649.62	
Jackson Hamlet (26)	310,421	224,632		\$ 3,989.01	\$ 2,174.66	\$ 1,814.35	
Book 24 Pinehurst	7,061,064	6,565,514	1,009,021	\$ 99,488.60	\$ 43,734.21	\$ 48,827.46	\$ 6,926.93
Taylorstown				\$ -			
Totals	44,864,737	43,715,414	15,606,205	\$ 741,508.40	\$ 279,100.79	\$ 347,011.23	\$ 115,396.38
Seven Lakes (1-4)	16,778,685	130,689	166,396	\$ 101,807.55	\$ 99,409.79	\$ 1,049.54	\$ 1,348.22
Love Grove (28)	215,919			\$ 1,334.16	\$ 1,334.16		
Totals	16,994,604	130,689	166,396	\$ 103,141.71	\$ 100,743.95	\$ 1,049.54	\$ 1,348.22
Hyland Hills/Niagara (5)	537,302		28,771	\$ 3,657.49	\$ 3,448.70		\$ 208.79
Vaes (6)	1,913,978	1,143,634	7,366	\$ 21,921.62	\$ 12,625.65	\$ 9,177.50	\$ 118.47
East Moore(80's)	12,484,128	49,638	53,699	\$ 121,766.47	\$ 120,566.38	\$ 435.23	\$ 764.86
Totals	14,935,408	1,193,272	89,836	\$ 147,345.58	\$ 136,640.73	\$ 9,612.73	\$ 1,092.12
				\$ -			
Addor (27)	122,401	90,186		\$ 1,625.00	\$ 827.08	\$ 797.92	
The Carolina (25)	221,930		159,765	\$ 2,398.55	\$ 1,274.71		\$ 1,123.84
Robbins (29)	39,289			\$ 315.89	\$ 315.89		
High Falls (31)	58,616			\$ 439.65	\$ 439.65		
West Moore (33)	65,950		4,043	\$ 502.83	\$ 475.64		\$ 27.19
Total other small systems	508,186	90,186	163,808	\$ 5,281.92	\$ 3,332.97	\$ 797.92	\$ 1,151.03
Hydrant Meters				\$ -			
				\$ -			
Totals	77,302,935	45,129,561	16,026,245	\$ 997,277.61	\$ 519,818	\$ 358,471	\$ 118,988

Total less EMWD = Utilities 64,818,807 45,079,923 15,972,546 875,511 399,252 358,036 118,223



Performance Measures

Moore County Property Management (General Fund)

Department Narrative:

Moore County Property Management provides services to all property owned by Moore County Government, including vehicles and equipment. Property Management also handles all construction and maintenance of Moore County property. The divisions of property management include custodial services, maintenance of buildings and grounds, garage services including vehicle upkeep, maintenance, utility costs and fuel.

Revenue Sources FY17 Original Budget:

Property Tax \$4,241,379
Fuel Sales \$50,000

FY17 Budgeted Staffing Positions:

27 Full-Time
0 Part-Time

Total FY17 Expenditure Original Budget: \$4,291,379

Department Director: Bobby Lake
Department Director email: blake@moorecountync.gov

Utility Costs - FY17	Electric Budget	Electric Actual	Fuel/Oil Budget	Fuel/Oil Actual	Propane Budget	Propane Actual	Water Budget	Water Actual	Total Utility Budget	Total Utility Actual
Jul-16	\$52,358	\$56,203	\$1,304	\$0	\$6,160	\$1,718	\$12,352	\$17,403	\$72,174	\$75,324
Aug-16	\$52,358	\$56,469	\$1,304	\$0	\$6,160	\$1,192	\$12,352	\$18,955	\$72,174	\$76,616
Sep-16	\$52,358	\$53,607	\$1,304	\$0	\$6,160	\$1,387	\$12,352	\$19,013	\$72,174	\$74,007
Oct-16	\$52,358	\$45,235	\$1,304	\$30	\$6,160	\$2,139	\$12,352	\$13,390	\$72,174	\$60,794
Nov-16	\$52,358	\$42,025	\$1,304	\$0	\$6,160	\$5,171	\$12,352	\$12,178	\$72,174	\$59,374
Dec-16	\$52,358	\$44,901	\$1,304	\$0	\$6,160	\$5,792	\$12,352	\$11,236	\$72,174	\$61,929
Jan-17	\$52,358	\$43,354	\$1,304	\$0	\$6,160	\$6,680	\$12,352	\$11,686	\$72,174	\$61,720
Feb-17	\$52,358	\$40,003	\$1,304	\$0	\$6,160	\$3,614	\$12,352	\$14,312	\$72,174	\$57,929
Mar-17	\$52,358	\$43,130	\$1,304	\$0	\$6,160	\$4,753	\$12,352	\$10,873	\$72,174	\$58,756
Apr-17	\$52,358	\$40,097	\$1,304	\$0	\$6,160	\$4,199	\$12,352	\$15,694	\$72,174	\$59,990
May-17	\$52,358	\$41,192	\$1,304	\$5,798	\$6,160	\$2,374	\$12,352	\$15,179	\$72,174	\$64,542
Jun-17	\$52,358	\$48,614	\$1,304	\$0	\$6,160	\$1,964	\$12,352	\$23,229	\$72,174	\$73,807
Totals	\$628,300	\$554,830	\$15,650	\$5,828	\$73,916	\$40,983	\$148,225	\$183,148	\$866,091	\$784,789

Performance Measures



Moore County Board of Elections (General Fund)

Department Narrative:

The mission of the Board of Elections is to provide fair administration and conduct all elections within the County jurisdiction according to the election laws of the State of North Carolina.

Revenue Sources FY17 Budget:

Fees	\$1,100
Municipal Elections	\$0
County Property Tax	\$562,298

FY17 Budgeted Staffing Positions:

3	Full-Time
0	Part-Time

Total FY17 Expenditure Budget: \$563,398

Department Director: Glenda Clendenin

Department Director email: elections@moorecountync.gov

Elections - Registration Totals					
Month	Total Voters	Democrat	Republican	Unaffiliated	Libertarian
July 1, 2015	61,665	16,865	25,489	19,031	280
August 3, 2015	61,763	16,839	25,483	19,156	285
September 1, 2015	61,923	16,858	25,522	19,254	289
October 1, 2015	62,124	16,862	25,566	19,406	290
November 9, 2015	62,055	16,787	25,540	19,442	286
December 1, 2015	62,327	16,780	25,639	19,619	289
January 3, 2016	62,393	16,746	25,646	19,711	290
February 1, 2016	62,565	16,695	25,735	19,848	287
March 1, 2016	63,020	16,724	25,900	20,106	290
April 1, 2016	63,663	16,796	26,176	20,406	285
May 1, 2016	63,845	16,793	26,225	20,547	280
June 1, 2016	63,683	16,736	26,130	20,542	275
July 1, 2016	63,864	16,698	26,174	20,710	282
August 1, 2016	64,068	16,676	26,231	20,873	288
September 1, 2016	64,264	16,712	26,235	21,019	298
October 5, 2016	65,081	16,830	26,492	21,441	318
November 1, 2016	65,463	16,810	26,728	21,597	328
December 6, 2016	66,549	17,019	27,251	21,941	338
January 3, 2017	66,564	16,981	27,272	21,973	338
February 1, 2017	65,154	16,580	26,739	21,513	322
March 1, 2017	65,012	16,515	26,659	21,516	322
April 2, 2017	65,058	16,504	26,652	21,577	325
May 1, 2017	65,139	16,489	26,687	21,632	331
June 1, 2017	65,276	16,485	26,731	21,730	330
July 4, 2017	65,428	16,496	26,783	21,819	330
Net Change	+152	+11	+52	+89	+0

The County Board of Elections chooses the Director and forwards their recommendation to the State Board of Elections Executive Director who makes the formal appointment. The County Board of Elections has the authority for hiring and firing other Election Employees. County board of elections controls the number of employees it employs and what they are to be paid, so long as the Board of Elections spends on salaries no more than the amount appropriated by the Board of Commissioners.



Performance Measures

Moore County Department of Tax and Revaluation (General Fund)

Department Narrative:

The Moore County Tax Department is responsible for the listing, appraisal, and assessment of all property as well as the collection of all taxes due in accordance with the Machinery Act of North Carolina.

Revenue Sources FY17 Original Budget:

Property Tax \$1,660,289

FY17 Budgeted Staffing Positions:

24 Full-Time

0 Part-Time

Total FY17 Expenditure Original Budget: \$1,660,289

Department Director: Gary Briggs

Department Director email: gbriggs@moorecountync.gov

Tax Rates	FY14/15 Tax Rate
County/General	\$0.465
ALS	\$0.020
Fire Districts	
A. Southern Pines	\$0.089
B. Crestline	\$0.083
C. Pinebluff	\$0.086
D. Pinehurst	\$0.084
E. Seven Lakes	\$0.040
F. West End	\$0.069
G. Eastwood	\$0.070
J. Robbins	\$0.063
K. Carthage	\$0.064
M. Highfalls	\$0.066
N. Eagle Springs	\$0.075
P. Aberdeen	\$0.092
Q. Crains Creek	\$0.111
T. Whispering Pines	\$0.058
V. Cypress Pointe	\$0.081
W. Westmoore	\$0.070

Tax Rates	FY15/16 Tax Rate
County/General	\$0.465
ALS	\$0.020
Fire Districts	
Fire Protection Service District	\$0.080

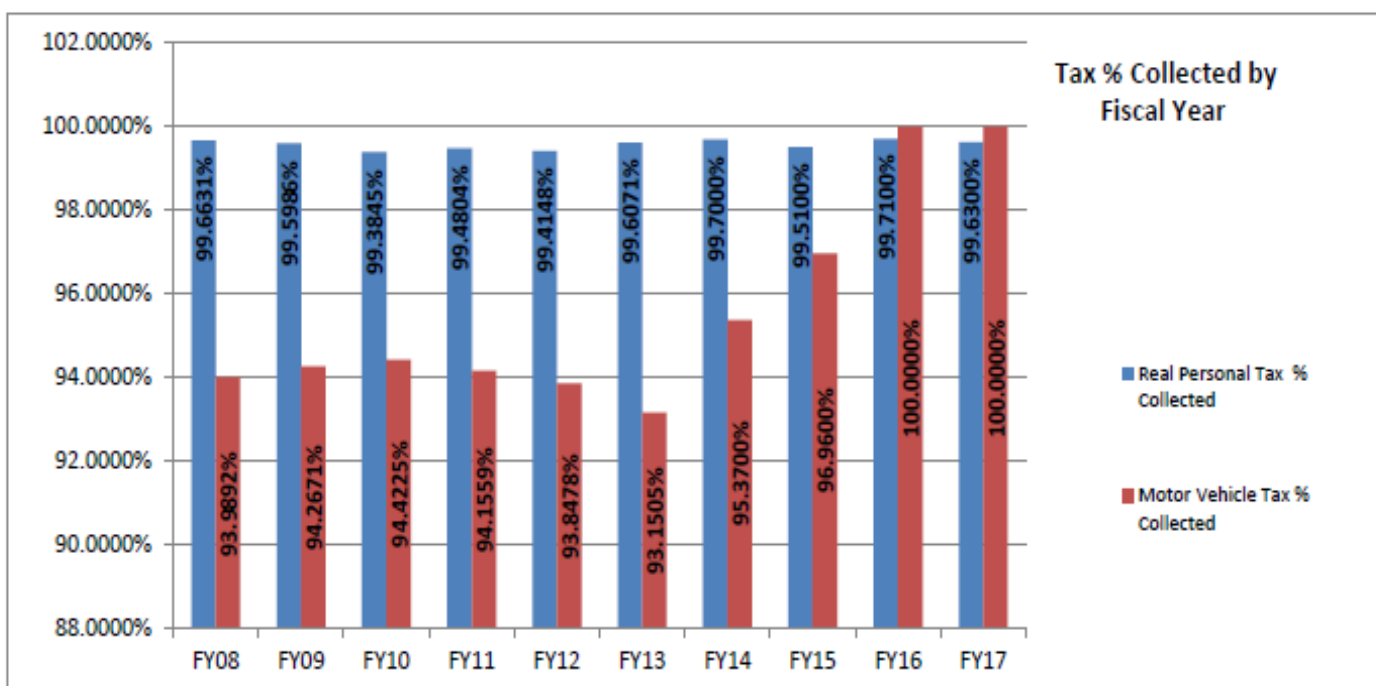
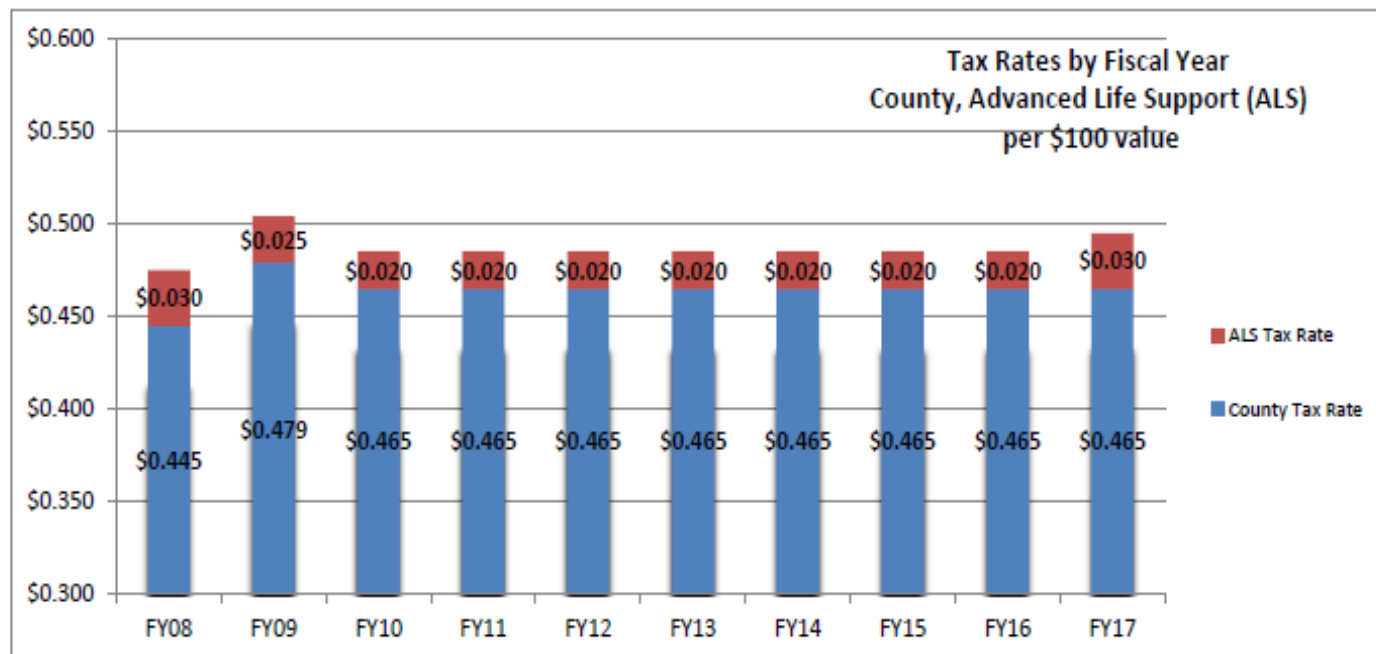
Tax Rates	FY16/17 Tax Rate
County/General	\$0.465
ALS	\$0.030
Fire Districts	
Fire Protection Service District	\$0.085

Tax and Revaluation continued on next page

Performance Measures



Moore County Department of Tax and Revaluation, continued





Performance Measures

Moore County Department of Transportation Services Fund (Special Revenue Fund)

Department Narrative:

Provide transportation services to senior citizens, persons with disabilities, limited general public individuals and human service agencies on a county-wide basis. Transportation services receives funding to operate through grant funding and user fees, self supporting.

Revenue Sources FY17 Budget:

User Fees	\$666,102
Grants	\$522,415
Surplus	\$10,000

Total FY17 Expenditure Budget: \$1,198,517

FY17 Budgeted Staffing Positions:

10	Full-Time
6	Part-Time

Department Director: Debra Enslinger

Department Director email: denslinger@moorecountync.gov

Jun-16		Requested Trips	Completed Trips	% Completed	Not Completed	Cancellation	% Not Completed (CANCELLATIONS)	No Show	% Not Completed (NO SHOWS)
	Aging	582	562	97%	20	14	70%	6	30%
	Social Services	664	540	81%	124	65	52%	59	48%
	Monarch	314	300	96%	14	6	43%	8	57%
	ROAP	763	711	93%	52	41	79%	11	21%
Jun-17		Requested Trips	Completed Trips	% Completed	Not Completed	Cancellation	% Not Completed (CANCELLATIONS)	No Show	% Not Completed (NO SHOWS)
	Aging	656	619	94%	37	27	73%	10	27%
	Social Services	849	725	85%	124	60	48%	64	52%
	Monarch	224	214	96%	10	6	60%	4	40%
	KingsWood	20	4	20%	16	16	100%	0	0%
	ROAP	877	779	89%	98	87	89%	11	11%
FY TO DATE 15-16		Requested Trips	Completed Trips	% Completed	Not Completed	Cancellation	% Not Completed (CANCELLATIONS)	No Show	% Not Completed (NO SHOWS)
	Aging	7375	7021	95%	354	305	86%	49	14%
	Social Services	9751	8304	85%	1447	849	59%	598	41%
	Monarch	3405	3233	95%	172	129	75%	43	25%
	ROAP	8332	7954	95%	378	333	88%	45	12%
FY TO DATE 16-17		Requested Trips	Completed Trips	% Completed	Not Completed	Cancellation	% Not Completed (CANCELLATIONS)	No Show	% Not Completed (NO SHOWS)
	Aging	6973	6666	96%	307	269	88%	38	12%
	Social Services	8022	7519	94%	503	108	21%	395	79%
	Monarch	5632	5476	97%	156	116	74%	40	26%
	KingsWood	153	135	88%	18	9	50%	9	50%
	ROAP	9512	9000	95%	512	436	85%	76	15%
PERCENT CHANGE		Requested Trips	Completed Trips	% Completed	Not Completed	Cancellation	% Not Completed (CANCELLATIONS)	No Show	% Not Completed (NO SHOWS)
	Aging	-5%	-5%	0%	-13%	-12%	2%	-22%	-11%
	Social Services	-18%	-9%	10%	-65%	-87%	-63%	-34%	90%
	Monarch	65%	69%	2%	-9%	-10%	-1%	-7%	3%
	KingsWood	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	ROAP	14%	13%	-1%	35%	31%	-3%	69%	25%

Capital Improvement Program



Capital Budget Process

The Capital Improvement Program (CIP) process is designed to forecast future capital needs over a rolling ten year period. Capital needs include facility construction, equipment acquisition, utility infrastructure construction and improvements. The ten year window allows adequate lead time for planning and financing purposes. The deliberate emphasis on multi-year capital planning allows the County to better balance current and future capital needs to available resources.

The CIP is updated each year by the Finance Department. In December of each year, and based on input from the Board of Commissioners and Departments, the plan is prepared. It uses the then existing plan, makes adjustments and adds an additional year. Revenues are matched to projects and forecast for debt financing versus pay-as-you-go are completed. After the County Managers review, the Board of Commissioners reviews the plan as a part of the annual budget process. The CIP of necessity is less accurate as a planning tool the further we get beyond the current fiscal year. The Board does not approve the plan in a formal vote, but acknowledges it as a planning tool for future years.

In order to be included in the CIP, a project or equipment must cost more than \$100,000 and have a life of more than one year. All capital items not meeting this threshold are included in the annual operating budget rather than the CIP with the exception of vehicles. All vehicle purchases are made a part of the CIP. Although, as a unit, they do not meet the criteria, the quantities purchased and resources needed to keep the fleet modern is significant.

Capital Reserve Funds

Capital Reserve Fund for Governmental Projects (CRGP)

The CRGP is a fund used to accumulate and fund CIP projects for non-enterprise funds. This fund transfers appropriations to the approved projects as needed. The sources of funding for the CRGP are appropriations from the General Fund balance, and savings from previously authorized projects. Currently there are no approved projects and the estimated fund balance is \$21,986,278.

Capital Reserve Fund for Enterprise Fund Projects (CREP)

The CREP is a fund used to accumulate and fund CIP projects for enterprise funds. The source of revenue for the fund is transfers from the Utility Fund and savings from previously authorized projects. Currently there are no authorized projects and the estimated fund balance is zero \$.00.

Capital Reserve Fund for Debt Service (CRDS)

The CRDS is a fund used to accumulate and transfer to the appropriate debt service account, funds to pay new debt service principle and interest on non-enterprise CIP projects. The sources of funding for the CRDS are appropriations from the General Fund balance. The estimated fund balance of the CRDS is zero \$.00.

Two new Capital Reserve Funds were added during fiscal year 2014-2015. One is for the *Sandhills Community College for Projects (SCCP)* and the other is for *Sandhills Community College for Debt Service (SCCD)*. These additional funds will be used for future College projects and future college debt payments.

Two new Capital Reserve Funds were added during fiscal year 2016-2017 for the Moore County Schools. One is for Moore County Schools (MCS) Capital Projects and the other is for MCS for Debt Service. These additional funds will be used for future School projects and future school debt payments or school needs.



Capital Improvement Program

The chart showing the current balances as of June 30, 2017 for all Capital Reserve Funds is on the following page:

Capital Reserve Funds	14-Jun	15-Jun	16-Jun	17-Jun
General Fund Governmental Projects	\$12,669,919	\$20,156,219	\$22,186,278	\$23,680,690
General Fund Debt Service	\$3,773,949	-	-	-
Enterprise Funds	\$1,694,865	-	-	\$514,405
SCC Projects		454,079	-	-
SCC Debt Service	\$1,694,865	\$47,964	-	-
Schools Projects	-	-	-	-
Schools Debt Service	-	-	-	\$208,290

Capital Improvement Program for FY 2019 TO FY 2028

Summary of Major Capital Projects

General Government

- Building renovations for the Court Facility and Currie Building were completed during FY16/17. The two projects together cost \$3,200,000 and will provide much needed improvements to both buildings. Upon completion of the projects the County will be able to eliminate the use/need of all leased building space currently costing the County nearly \$100,000 annually. Additionally, the completion of the Court project which includes the addition of a second elevator will greatly increase the space available for the Clerk of Courts Office as well as enhance the traffic flow, security and safety of the facility.

Public Safety

- A new Quick Response Vehicle Emergency Medical Services/Fire Response station was added to serve the North Western part of the County. The EMS services are provided by the County EMS operations and fire service is provided jointly by Carthage and Highfalls fire departments. The area of the County to be served will not only benefit from improved service and reduced response time for both emergency and fire calls, but will also benefit from an improved ISO insurance rating that should result in lower insurance premiums for property owners within the response area. There are three additional projects on the horizon that will boost EMS coverage as well as implement a back-up 911 call center and County IT disaster recovery center.

Utilities/Infrastructure

- Moore County has secured water expansion to three (3) Million Gallon per Day (MGD) by purchasing capacity in the Harnett County water treatment facility which is to begin construction in the 2015 calendar year. Moore County originally sought funding through NC DENR State Revolving Loan Funds which would potentially fund the entire project estimated at nearly \$13 million with low or zero interest funding. After learning the project was not selected, an alternate three phase plan

Capital Improvement Program



was developed that would allow the project to be completed in three phases. The phased in approach has numerous benefits some of which are allowing the infrastructure to grow as the demand grows, allowing the infrastructure improvement locations to be driven by demand, and allowing the rate structure for supporting the improvements to be phased in over a period of time.

Phase One of the project which is underway, involves funding for the water acquisition purchase, the addition of a booster pump station, and the extension of water lines along Highway 73 to West End allowing water to be delivered to the Seven Lakes area. This project is underway at this time.

Cultural and Recreational

- Preliminary discussions and plans have taken place to add a recreational facility and the Hillcrest Park Complex. The facility would contain a basketball court, smaller recreational activity rooms as well as serve as the primary office space for Parks and Recreation staff. The facility would be placed on land already owned by the County and considered part of the Park and would provide additional flexibility in scheduling. Funding for this project which is anticipated to be just over \$3.0 million will be a combination of County funds, grant funds and donations. The construction phase has yet to be finalized and depends largely on the availability of supporting grant funds and donations but ideally construction would begin during the middle part of FY2017 or FY2018. In September 2017 the County transferred \$2.7 million from Capital Reserve for Governmental Projects into the Capital Project Ordinance for Parks and Recreation to begin this project. Current funding is just over \$3.5 million which includes this transfer plus donations of property from citizen of Moore County and appropriated fund balance. The project is in the beginning phases at this time.

Education-Moore County Schools/ Sandhills Community College

- CIP projects for the Moore County Public School (MCPS) system and the Sandhills Community College (SCC) are managed by the respective systems that have independent boards. The County provides funding, usually through bonds, for the CIP expenditures. The systems draw down the funding as needed for the various construction projects. During the FY2017 budget discussion, the County developed an annual funding formula for each entity's expense budget and has worked closely with each entity to develop a funding plan for CIP that would not involve the issuance of bonds. SCC has identified two projects needing funding, one of which was funded by way of a \$1.8 million dollar agreement to use County available fund balance. Additional discussions will take place over the early part of the fiscal year to finalize a funding plan for Moore County Schools that will include the use of fund balances, reserve funds, and pay-as-you-go methods of funding. The County did seek voter approval of the Article 46, ¼ cent sales tax during the spring primary election. The referendum did not pass. The additional revenue was estimated at \$2.2 million. Discussions are ongoing at this time for other sources of income and whether to seek voter approval in a future referendum of the Article 46 ¼ cent sales tax slated for the November 2018 ballot.

Moore County is discussing placing a referendum for 2018 Education Bonds – General Obligation – in May 2018. This discussion is still taking place at this time for improvement to our schools and



Capital Improvement Program

building of new schools. The schools have identified \$150 million in school projects and deferred maintenance. Sandhills Community College has identified the need for a Health Education Facility and would like to be on the ballot in May 2018 for approval of an additional \$25 million. The Board of Commissioners is continuing to have discussions on this referendum and how to proceed at this time.

Relationship to the Annual Operating Budget

Some CIP projects will save funding in future years through lowered operational costs. Other CIP projects may incur additional costs in the future because it is an additional service offered to the public and must be maintained, repaired, and renovated. Some projects may also be funded with bonds and, therefore, be subject to future debt service appropriations. Still, other projects will generate revenue by providing a service which is paid for by the public, such as enterprise fund infrastructure additions. Therefore, much care is taken to know the future financial impacts of CIP projects.

The estimated impact of CIP projects on the FY18 operating budget is \$10,190,637. This includes additional debt incurred through bond financing, previous years bond issues paid for in the FY17 budget and pay-as-you-go project financing. The listing below summarizes the impact of CIP projects on the FY18 operating budget:

• Water Pollution Control Plant	\$ 550,000
• Public Utilities	\$ 913,000
• Transportation Services	\$ 25,000
• East Moore Water District	\$ 97,140
• Airport	\$ 105,000
• E911 Telephone System	\$ 108,211
• Emergency Management	\$ 290,000
• Information Technology	\$ 111,000
• Property Management	\$ 230,547
• Health	\$ 47,579
• Debt Service	<u>\$ 7,713,160</u>
	\$10,190,637

The Capital Improvement Plan is an ever evolving project list that is evaluated on a regular basis. The goal has been and continues to be to develop and adhere to a strategy of identifying and prioritizing projects as well as assigning a time line that will allow for completion of the projects within the County's current revenue and budgetary resources. A pay-as-you-go strategy is at the forefront of the planning; however, if debt is to be used the aim is to utilize short term, private debt of 10 years or less to fund capital projects. It is anticipated that this strategy will minimize dollars allocated to interest and maximize the County's ability to retire debt early should the opportunity arise.

Capital Improvement Program



Below is the 10-year Capital Improvement Plan for the Enterprise Fund: Water Pollution Control Plant.

DEPARTMENT	DESCRIPTION	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	TOTAL
	Public Works/ Water Pollution Control Plant											
Water Pollution	Interceptor Rehab and Repair	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$1,250,000
Water Pollution	Pavement Rehab	\$320,000										\$320,000
Water Pollution	Tractor		\$60,000									\$60,000
Water Pollution	Header (to separate air going to First Stage from Second Stage)				\$150,000							\$150,000
Water Pollution	Clarifier Weir Cleaning Equipment					\$100,000						\$100,000
Water Pollution	Sludge Disposal Alternative										\$1,000,000	\$1,000,000
Water Pollution	Septic Receiving Station			\$150,000								\$150,000
Water Pollution	Sand Filter Canopy								\$200,000			\$200,000
Water Pollution	Equalization Basin							\$1,000,000				\$1,000,000
Water Pollution	Sludge Canopy Walls									\$200,000		\$200,000
	TOTAL WPCP Fund 600	\$445,000	\$185,000	\$275,000	\$275,000	\$225,000	\$125,000	\$1,125,000	\$325,000	\$325,000	\$1,125,000	\$4,430,000



Capital Improvement Program

Below is the 10-year Capital Improvement Plan for the Enterprise Fund: Public Utilities.

DEPARTMENT	DESCRIPTION	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	TOTAL
	Public Works/Utilities											
Utilities	2009 Vector Replacement - Financed \$330,000 @ \$40,000/year			\$330,000								\$330,000
Utilities	Vehicle Fleet Replacement - 7 vehicles every 7-11 years						\$350,000					\$350,000
Utilities	LS Replacements (15-1, 3-3, 8-1, 3-2, 4-2, PW1)	\$200,000	\$150,000	\$150,000	\$150,000	\$100,000						\$750,000
Utilities	Water and Sewer Line Extensions/Replacements (Seaboard, Niagara, South St., Hyland Hills, Hidden Lakes, EMWD)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000
Utilities	Inflow and Infiltration, detection and removal projects (CCTV and repairs)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000
Utilities	Sewer Line relocation- under buildings (Carter Street, etc)	\$100,000	\$100,000									\$200,000
Utilities	Storage Yard at Juniper Lake Road	\$100,000	\$100,000									
Utilities	Cues Camera	\$112,000										
Utilities	Ground Storage Tank Building Rehabilitation			\$500,000								
Utilities	Water Resources Project - Phase 2 Wells (Wells on Linden Road)								\$1,083,186			\$1,083,186
Utilities	Water Resources Project Phase 3-NC 73 Parallel (Parallel & BPS Upgrades)									\$4,880,756		\$4,880,756
Utilities	Vass Sewer System Expansion (\$3.6M financed @\$165,000/year)	\$3,600,000										\$3,600,000
	TOTAL WATER & SEWER FUND 610	\$4,312,000	\$550,000	\$1,180,000	\$350,000	\$300,000	\$550,000	\$200,000	\$1,283,186	\$5,080,756	\$200,000	\$13,193,942

Capital Improvement Program



Below is the 10-year Capital Improvement Plan for the Special Revenue Fund, Emergency Services:

DEPARTMENT	DESCRIPTION	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	TOTAL
	Emergency Medical Services											
Emergency Medical Services	Replacement Ambulance, 2 per year (remounts FY19, FY21) 1 Remount and 2 new Sprinter Van Ambulances FY20 and FY22	\$240,000	\$320,000	\$240,000	\$320,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$2,320,000
Emergency Medical Services	Multi-Unit EMS Base Southern Pines Fire Department (off Hwy 22)	\$500,000	\$500,000									\$1,000,000
Emergency Medical Services	Construct Joint Use Facility-Seven Lakes				\$400,000							\$400,000
Emergency Medical Services	Remodel Pinehurst EMS Facilities/Base	\$350,000										\$350,000
	Total Fund 200 EMS/ALS Fund	\$1,090,000	\$820,000	\$240,000	\$720,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$4,070,000



Capital Improvement Program

Below is the 10-year Capital Improvement Plan for the General Fund excluding Education which is on the next page:

DEPARTMENT	DESCRIPTION	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	TOTAL
	General Fund											
Solid Waste/Landfill	LF Gas Extraction	\$165,000										\$165,000
Solid Waste/Landfill	Replace REX compactor										\$250,000	\$250,000
Solid Waste/Landfill	Cell 6 Landfill Expansion		\$500,000									\$500,000
Solid Waste/Landfill	Roll Off Trucks Replacement	\$250,000				\$250,000					\$250,000	\$750,000
Property Management	New Parking Lot 280 Spaces (combine the 120 space and 160 space from Chinn Study)		\$584,000									\$584,000
Property Management	Historic Courthouse HVAC Replacement		\$750,000									\$750,000
Property Management	New General Government Building							\$10,065,000				\$10,065,000
Property Management	Property Mgmt Annex Brick Bldg - Renovation only, Demo will be approx \$40,000 or less	\$275,000										\$275,000
Property Management	Demolition of West End Gym	\$172,000										\$172,000
Property Management	West End Gym Renovation	\$308,000										\$308,000
Property Management	Davis Center Renovation	\$250,000										\$250,000
Property Management	Vehicle Fleet Replacement	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$2,500,000
Information Technology	SAN Replacement					\$300,000					\$300,000	\$600,000
Library	New Library Location in County or Renovation of current bldg in Carthage										\$2,784,000	\$2,784,000
Parks & Recreation	Purchase Parks & Rec Complex	\$3,500,000										\$3,500,000
Elections	Elections Voter Equipment, equip out of date 1/1/18 Required by	\$650,000										\$650,000
Courts Facility	Courts Facility/Judicial Center Building		\$19,900,000									\$19,900,000
	TOTAL COUNTY GENERAL FUND	\$5,820,000	\$21,984,000	\$250,000	\$250,000	\$800,000	\$250,000	\$10,315,000	\$250,000	\$250,000	\$3,834,000	\$44,003,000

Capital Improvement Program



Below is the 10-year Capital Improvement Plan for the General Fund Education section and the grand total of all the Capital Improvement Projects:

	DESCRIPTION	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
	General Fund - Moore County Schools									
Schools	Advanced Career Center	\$33,013,372								
Schools	New K-5 Area I Elementary School (WV)		\$29,206,382							
Schools	New Area III Elem School (AB)			\$27,930,899						
Schools	New Area III Elem School (SP)				\$29,170,763					
Schools	Renovations and Bldg Replacement at PES					\$26,470,193				
Schools	Increase Capacity at PHS						\$36,690,350			
Schools	Increase Capacity at UPHS							\$14,063,950		
Schools	Wellness Center NMHS								\$12,217,075	
Schools	Area III Middle School									\$28,367,939
Schools	Increase Capacity at WPES									
Schools	Digital Learning Initiative	\$750,000	\$900,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
	TOTAL MOORE COUNTY SCHOOLS	\$33,763,372	\$30,106,382	\$29,130,899	\$30,370,763	\$27,670,193	\$37,890,350	\$15,263,950	\$13,417,075	\$29,567,939
	General Fund - Sandhills Community College									
Sandhills Community College	Owens Auditorium Renovations	\$3,816,267								
Sandhills Community College	Campus Hot Water Heating Distribution System	\$500,000								
Sandhills Community College	Sidewalk and ADA Access	\$500,000	\$1,000,000							
Sandhills Community College	Original Palmer Trades Bldg - New Roof		\$200,000							
Sandhills Community College	Kennedy Hall Major Renovation for Medical Training Facility and Simulation Lab			\$10,200,000						
Sandhills Community College	Causey Hall Major Renovation				\$3,000,000					
Sandhills Community College	Irrigation Pump Station & Reservoir Access					\$420,000				
	Campus Electrical Distribution Service					\$3,500,000				
	Public Services Training Center (Phase 3)- Commercial Burn & Apparatus Bldg						\$5,000,000			
	West Moore Center - New Roof							\$100,000		
Sandhills Community College	Public Services Training Center (Phase 4)- Driving Track and Firing Range								\$4,000,000	
	TOTAL SANDHILLS COMMUNITY COLLEGE	\$4,816,267	\$1,200,000	\$10,200,000	\$3,000,000	\$3,920,000	\$5,000,000	\$100,000	\$4,000,000	\$0
	TOTAL EDUCATION	\$38,579,639	\$31,306,382	\$39,330,899	\$33,370,763	\$31,590,193	\$42,890,350	\$15,363,950	\$17,417,075	\$29,567,939
	Total GENERAL FUND (INCLUDING EDUCATION)	\$44,399,639	\$53,290,382	\$39,580,899	\$33,620,763	\$32,390,193	\$43,140,350	\$25,678,950	\$17,667,075	\$29,817,939
	GRAND TOTAL - ALL SOURCES	\$61,052,639	\$58,037,382	\$41,275,899	\$45,137,763	\$33,115,193	\$44,015,350	\$28,046,950	\$19,475,261	\$36,204,695

*Note - FY28 and the total for each project are listed on the next page.



Capital Improvement Program

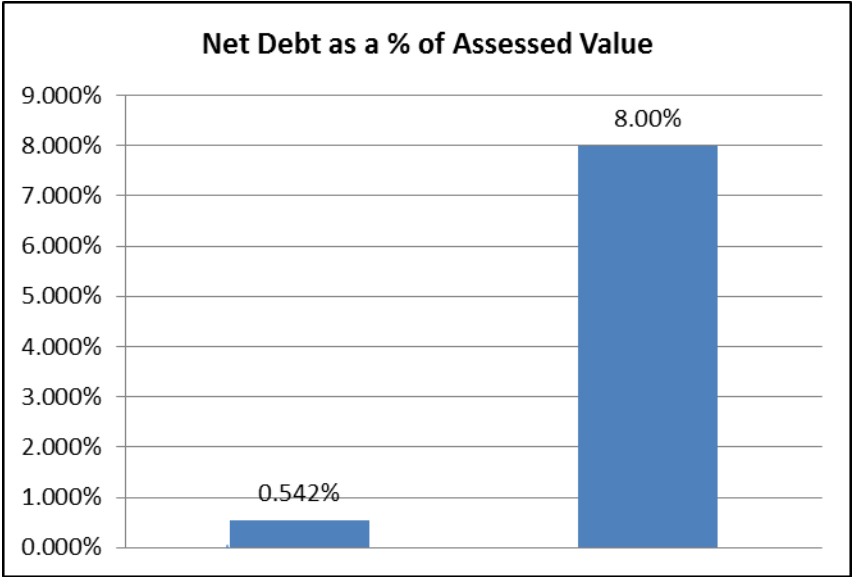
	DESCRIPTION	FY28	TOTAL
	General Fund - Moore County Schools		
Schools	Advanced Career Center		\$33,013,372
Schools	New K-5 Area I Elementary School (WP)		\$29,206,382
Schools	New Area III Elem School (AB)		\$27,930,899
Schools	New Area III Elem School (SP)		\$29,170,763
Schools	Renovations and Bldg Replacement at PES		\$26,470,193
Schools	Increase Capacity at PHS		\$36,690,350
Schools	Increase Capacity at UPHS		\$14,063,950
Schools	Wellness Center NMHS		\$12,217,075
Schools	Area III Middle School		\$28,367,939
Schools	Increase Capacity at WPES	\$1,219,542	\$1,219,542
Schools	Digital Learning Initiative	\$1,200,000	\$11,250,000
	SCHOOLS	\$2,419,542	\$249,600,465
	General Fund - Sandhills Community College		
Sandhills Community College	Owens Auditorium Renovations		\$3,816,267
Sandhills Community College	Campus Hot Water Heating Distribution System		\$500,000
Sandhills Community College	Sidewalk and ADA Access		\$1,500,000
Sandhills Community College	Original Palmer Trades Bldg - New Roof		\$200,000
Sandhills Community College	Kennedy Hall Major Renovation for Medical Training Facility and Simulation Lab		\$10,200,000
Sandhills Community College	Causey Hall Major Renovation		\$3,000,000
Sandhills Community College	Irrigation Pump Station & Reservoir Access		\$420,000
Sandhills Community College	Campus Electrical Distribution Service		\$3,500,000
Sandhills Community College	Public Services Training Center (Phase 3)- Commercial Burn & Apparatus Bldg		\$5,000,000
Sandhills Community College	West Moore Center - New Roof		\$100,000
Sandhills Community College	Public Services Training Center (Phase 4)- Driving Track and Firing Range		\$4,000,000
	SCC	\$0	\$32,236,267
	TOTAL EDUCATION	\$2,419,542	\$281,836,732
	Total GENERAL FUND (INCLUDING EDUCATION)	\$6,253,542	\$325,839,732
	GRAND TOTAL - ALL SOURCES	\$10,726,542	\$375,432,674



Debt Service

The purpose of the Moore County Debt Management Policy is to maintain the County’s ability to incur current and future debt at the most favorable interest rates without adversely affecting the County’s ability to finance essential County Services.

The County’s debt policy is located in the County Goals and Financial Policies section of this budget document starting at the bottom of page 55.



Legal Debt Margin

The legal debt margin is set by State Statute (GS 159-55). The Debt Margin or the County's outstanding debt limit is 8% of the appraised value of property subject to taxation. As of June 30, 2017, the Net Debt for Moore County is .542% of the appraised valuation. This percentage is the difference between the County's debt limit and the net debt outstanding applicable to the limit, and thus represents the County's legal borrowing authority.

Legal Debt Margin Calculation for Fiscal Year 2016-2017:

Appraised valuation on June 30, 2017	\$12,213,976,325
Debt limit (8% of appraised valuation)	\$ 977,118,106

Gross Debt

Total Bonded Debt	\$ 58,127,378
Limited Obligation Bonds	\$ 35,185,000
Federal/State Revolving Loan	\$ 18,805,819
Notes Payable	\$ 413,243
Capital Leases	\$ 277,977
Total Gross Debt	\$112,809,417
Statutory Deductions	(\$46,622,441)
Net Debt	\$ 66,186,976
Legal Debt Margin	\$910,931,130



Debt Service

Debt Service expenditures (including Principal and Interest) in the General Fund for FY 2017-18 are as follows:

<u>Bonds</u>	<u>Adopted 2017-18</u>
Moore County Schools Refunding Debt Series 2016	\$ 1,723,127
Moore County Schools GO Debt Series 2008	1,539,200
Moore County Schools GO Debt Series 2009A	868,045
Moore County Schools Refunding Debt Series 2009B	189,872
Sandhills Community College Refunding Debt Series 2016	634,206
Sandhills Community College GO Debt Series 2008	384,800
Sandhills Community College GO Debt Series 2009A	296,607
Sandhills Community College Refunding Debt Series 2009B	59,328
Public Safety Detention Center (LOB)	<u>2,217,975</u>
Total Bonds	\$7,913,160
 Total General Fund Principal & Interest Budget	 \$7,913,160

Debt Service expenditures (including Principal and Interest) in the Enterprise Funds for FY 2017-18 are as follows:

<u>Bonds</u>	<u>Adopted 2017-18</u>
2016 LOB Refunding – Utilities for EMWD	\$ 725,914
2010 LOB	397,788
USDA East Moore Water District 2016 GO Ref	509,051
USDA East Moore Water District Phase III	<u>162,753</u>
Total Bonds	\$ 1,795,506
 <u>Other Obligations</u>	 <u>Adopted 2017-18</u>
Pinehurst Lift Station	\$ 73,482
Pinehurst Cannon Park Water Tower (ARRA)	72,913
WPCP Interceptor/Plant Upgrade	1,409,656
Vac Truck	<u>78,562</u>
Total Other Obligations	\$1,634,613
 Total Enterprise Fund Principal & Interest Budget	 \$3,430,119



Debt Service

The County has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities related to both general and proprietary activities. All general obligation bonds are backed by the full faith, credit and taxing power of the County. Principal and Interest requirements are appropriated when due. General obligation bonds outstanding as of June 30, 2017 are as follows:

General Fund: General Obligation	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on June 30, 2017
College/Schools GO Debt Series 2008	3.25-4.0%	2008	6/1/2018	\$40,000,000	\$1,850,000
College/Schools GO Debt Series 2009A	2.5-4.0%	2009	6/1/2019	\$29,500,000	\$2,065,000
College/Schools Refund. Debt Series 2009B	2.0-3.0%	2009	6/1/2018	\$14,050,000	\$240,000
College/Schools Refund. Debt Series 2016	2.0-5.0%	2016	6/1/2029	\$42,380,000	\$42,380,000
Total General Fund					\$46,535,000
Enterprise Fund: General Obligation					
GO Refunding Series 2016 EMWD USDA	2.0-5.0%	2016	6/1/2046	\$8,750,000	\$8,400,000
GO-East Moore Water District Phase III 2011	3.25%	2011	6/1/2049	\$3,760,000	\$3,192,378
Total Enterprise Fund					\$11,592,378
General Fund/Enterprise: Limited Obligation Bonds					
Public Safety Complex/Detention Center LOB 2010	2.5-5.0%	2010	6/1/2020	\$29,830,000	\$5,270,000
Pinehurst Area Utility Project LOB 2010	2.5-5.0%	2010	6/1/2020	\$8,590,000	\$1,125,000
LOB Public Safety Complex/Detention LOB 2016 Ref	2.05%	2016	6/1/2031	\$14,481,000	\$14,104,000
Pinehurst Area Utility Project LOB 2016 Refunding	2.05%	2016	6/1/2031	\$6,448,100	\$6,286,000
LOB EMWD Refunding Bond LOB 2016 (Utilities)	2.0-5.0%	2016	6/1/2046	\$8,750,000	\$8,400,000
Total Limited Obligation Bonds					\$35,185,000
Total Bonds (LOB and GO)					\$93,312,378

The County has entered into installment purchase contracts with various agencies for the purchase of assorted assets. These obligations are considered a limited obligation of the County and are secured by the assets themselves. The following is a listing of installment purchases in the General Fund:

Enterprise Fund: Installment Purchase	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on June 30, 2017
Trucks 2016	1.48%	2016	10/21/2022	\$520,184	\$413,243
Total: Installment Purchase					\$413,243



Debt Service

Federal/State Revolving Loans:

Enterprise Fund: Revolving Loans	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on June 30, 2017
ARRA Clean Water Revolving Loan	0.00%	2010	5/1/2030	\$1,462,425	\$947,863
WPCP Revolving Loan	2.22%	2013	5/1/2033	\$20,000,000	\$16,000,000
Lift station 3-4 Replacement Clean Water State Revolving Loan	2.00%	2014	5/1/2034	\$1,096,722	\$932,214
Interceptor Sewer Rehab Emergency Revolving Loan	0.00%	2014	5/1/2034	\$1,089,109	\$925,743
Total Enterprise: Revolving Loans					\$18,805,820

Capital Leases:

Governmental Funds: Capital Leases	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on June 30, 2017
Defibrillators	1.88%	2016	1/14/2021	\$335,866	\$271,171
Stretchers 2014	6.29%	2014	5/9/2018	\$31,971	\$6,806
Total Governmental Funds: Capital Leases					\$277,977



Debt Service

The following is a historical presentation of debt service as of June 30 for the years 2009-2017. The 2017 presentation is an estimate. The information for the other years came from the annual financial audit.

Moore County Debt	Principal as of June 30, 2009	Total of Remaining Interest*	Total as of June 30, 2009
Moore County Schools Debt	\$ 72,099,723	\$ 29,870,893	\$ 101,970,616
Sandhills Community College Debt	\$ 23,074,167	\$ 9,593,352	\$ 32,667,519
General County Government Debt	\$ 3,966,738	\$ 537,151	\$ 4,503,889
Total Utility Fund Debt	\$ 11,971,477	\$ 10,275,172	\$ 22,246,649
Grand Total	\$ 111,112,105	\$ 50,276,568	\$ 161,388,673
Percent Change Year to Year	27.06%	56.43%	34.95%
Tax Rate	\$0.4790 cents (Co. General)	\$0.025 (ALS)	
Tax Revenue	\$ 54,531,052	\$ 2,852,715	\$ 57,383,767

>Voter Approved general obligation bonds increased principal by \$29.5 million

Moore County Debt	Principal as of June 30, 2010	Total of Remaining Interest*	Total as of June 30, 2010
Moore County Schools Debt	\$ 67,813,812	\$ 27,107,288	\$ 94,921,100
Sandhills Community College Debt	\$ 22,129,822	\$ 8,703,360	\$ 30,833,182
General County Government Debt	\$ 2,931,810	\$ 379,672	\$ 3,311,482
Total Utility Fund Debt	\$ 11,328,611	\$ 9,757,182	\$ 21,085,793
Grand Total	\$ 104,204,055	\$ 45,947,502	\$ 150,151,557
Percent Change Year to Year	-6.22%	-8.61%	-6.96%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 53,858,198	\$ 2,328,988	\$ 56,187,186

Moore County Debt	Principal as of June 30, 2011	Total of Remaining Interest*	Total as of June 30, 2011
Moore County Schools Debt	\$ 63,464,523	\$ 24,568,934	\$ 88,033,457
Sandhills Community College Debt	\$ 21,185,477	\$ 7,869,329	\$ 29,054,806
General County Government Debt	\$ 30,099,184	\$ 11,210,831	\$ 41,310,015
Total Utility Fund Debt	\$ 20,512,742	\$ 13,860,882	\$ 34,373,624
Grand Total	\$ 135,261,926	\$ 57,509,976	\$ 192,771,902
Percent Change Year to Year	29.80%	25.16%	28.38%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 54,274,878	\$ 2,319,762	\$ 56,594,640

>Limited Obligation Bonds for Public Safety/Detention Center increased principal by \$29.8 million

>Limited Obligation Bonds for Moore County Public Utilities increased principal by \$8.6 million



Debt Service

Moore County Debt**	Principal as of June 30, 2012	Total of Remaining Interest*	Total as of June 30, 2012
Moore County Schools Debt	\$ 59,945,387	\$ 22,150,150	\$ 82,095,537
Sandhills Community College Debt	\$ 19,999,613	\$ 7,060,919	\$ 27,060,532
General County Government Debt	\$ 28,177,597	\$ 9,960,216	\$ 38,137,813
Total Utility Fund Debt	\$ 36,741,502	\$ 19,111,832	\$ 55,853,334
Grand Total	\$ 144,864,099	\$ 58,283,117	\$ 203,147,216
Percent Change Year to Year	7.10%	1.34%	5.38%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue **	\$ 54,838,299	\$ 2,347,201	\$ 57,185,500

>State Revolving Loan for Water Pollution Control Plant increased principal for utilities by \$11 million as of June 30, 2012. The full \$20 million loan will show at project completion

>East Moore Water District Phase 3 increased utility debt principal by \$3.7 million

Moore County Debt**	Principal as of June 30, 2013	Total of Remaining Interest*	Total as of June 30, 2013
Moore County Schools Debt	\$ 53,411,781	\$ 18,967,391	\$ 72,379,172
Sandhills Community College Debt	\$ 16,032,219	\$ 5,494,347	\$ 21,526,566
General County Government Debt	\$ 26,610,408	\$ 8,799,010	\$ 35,409,418
Total Utility Fund Debt	\$ 42,223,272	\$ 19,267,344	\$ 61,490,616
Grand Total	\$ 138,277,680	\$ 52,528,092	\$ 190,805,772
Percent Change Year to Year	-4.55%	-9.87%	-6.08%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue **	\$ 55,981,367	\$ 2,403,038	\$ 58,384,405

Moore County Debt	Principal as of June 30, 2014	Total of Remaining Interest	Total as of June 30, 2014
Moore County Schools Debt	\$ 49,951,305	\$ 16,894,698	\$ 66,846,003
Sandhills Community College Debt	\$ 14,853,695	\$ 4,891,501	\$ 19,745,196
General County Government Debt	\$ 24,537,770	\$ 7,677,228	\$ 32,214,998
Total Utility Fund Debt	\$ 40,594,541	\$ 18,019,032	\$ 58,613,573
Grand Total	\$ 129,937,311	\$ 47,482,459	\$ 177,419,770
Percent Change Year to Year	-6.03%	-9.61%	-7.02%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 57,624,802	\$ 2,469,348	\$ 60,094,150

Debt Service

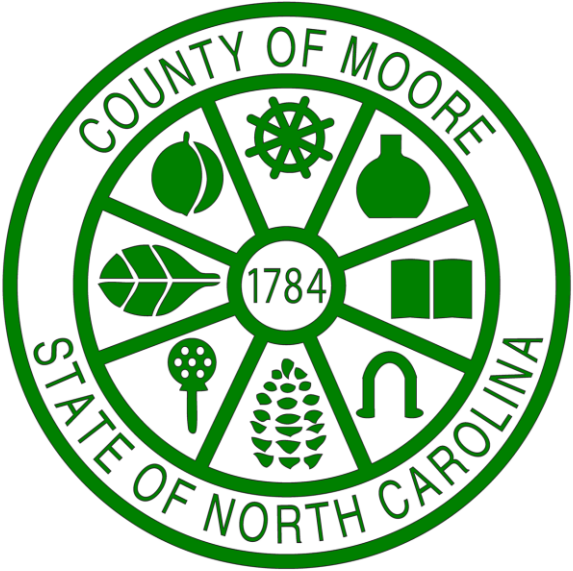


Moore County Debt	Principal as of June 30, 2015	Total of Remaining Interest	Total as of June 30, 2015
Moore County Schools Debt	\$ 46,536,134	\$ 14,915,912	\$ 61,452,046
Sandhills Community College Debt	\$ 13,693,866	\$ 4,317,928	\$ 18,011,794
General County Government Debt	\$ 22,325,862	\$ 6,647,442	\$ 28,973,304
Total Governmental	\$ 82,555,862	\$ 25,881,282	\$ 108,437,144
Total Utility Fund Debt	\$ 40,521,070	\$ 16,867,254	\$ 57,388,323
Grand Total All Sources	\$ 123,076,932	\$ 42,748,536	\$ 165,825,468
Percent Change Year to Year	-5.28%	-9.97%	-6.53%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 57,539,320	\$ 2,456,127	\$ 59,995,447

Moore County Debt	Principal as of June 30, 2016	Total of Remaining Interest	Total as of June 30, 2016
Moore County Schools Debt	\$ 39,700,296	\$ 12,197,840	\$ 51,898,136
Sandhills Community College Debt	\$ 11,559,704	\$ 3,495,374	\$ 15,055,078
General County Government Debt	\$ 20,404,011	\$ 5,744,895	\$ 26,148,906
Total Governmental	\$ 71,664,011	\$ 21,438,109	\$ 93,102,120
Total Utility Fund Debt	\$ 39,225,044	\$ 15,652,707	\$ 54,877,751
Grand Total All Sources	\$ 110,889,055	\$ 37,090,816	\$ 147,979,871
Percent Change Year to Year	-9.90%	-13.23%	-10.76%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 55,005,963	\$ 2,369,749	\$ 57,375,712

Moore County Debt	Principal as of June 30, 2017	Total of Remaining Interest	Total as of June 30, 2017
Moore County Schools Debt	\$36,155,817	\$10,612,628	\$46,768,445
Sandhills Community College Debt	\$10,379,183	\$3,038,372	\$13,417,555
General County Government Debt	\$19,651,977	\$2,509,231	\$22,161,208
Total Governmental	\$66,186,977	\$16,160,231	\$82,347,208
Total Utility Fund Debt	\$46,622,440	\$18,084,396	\$64,706,836
Grand Total All Sources	\$112,809,417	\$34,244,627	\$147,054,044
Percent Change Year to Year	1.73%	-7.67%	-0.62%
Tax Rate	\$0.4650 cents (Co. General)	\$0.03 (ALS)	
Tax Revenue	\$56,259,650	\$3,539,659	\$59,799,309

*Fiscal 2017 is estimated.



Five Year Financial Forecast



The County plans for long term solutions to funding issues both in the Capital Improvement Budget (CIP) and operational budgets. The CIP is forecast for 10 years and can be found in the CIP and Debt Management section. This section is devoted to budget projections for the operating budget. These projections are made with the best information available at the time of this writing. The following assumptions, graphs and other information provided are the basis for the forecast.

General Fund-Assumptions

Revenue

- **Property Tax**-Since FY 09, property tax revenues have been trending toward little to no growth. This is in contrast to historic growth of 3+/- % in previous years. This trend is expected to continue with only modest growth over FY 14 and FY 15. We expect the real estate market to pick up in FY 17 and FY 18 and property tax revenue to increase in FY 19, 20 and FY 21. Pre-FY 08 property tax revenue may not be re-established until FY 17 or later. FY18 shows a moderate increase in property tax revenue.
- **Sales Tax**-This tax, to a greater extent than the property tax, is sensitive to the economy. Between FY 09 and 10, sales tax revenue dropped by 18%. We forecast that sales tax will recover more quickly than the property tax and will mirror the progress of the economy.
- **Other Taxes and Licenses**-This source of revenue is expected to remain constant over the next five years, with only a slight increase in the out years commensurate with the real estate market and general economy.
- **Unrestricted Intergovernmental**-After a large decrease from FY 09 to 10, this revenue source has leveled out and is forecast to remain at this level thru FY 18.
- **Restricted Intergovernmental**-This source of funding is projected to incrementally decrease over the forecast period due to national economic and political pressure.
- **Investment income**-As a result of the collapse of the global financial markets and other factors, interest income has been reduced by 80% since FY 09. The projection is uncertain in the future because interest rates are currently at record lows, but projected to go up over the next 5 years because of inflation. The amount of increase is uncertain. We have a modest increase projected through FY 17 of an 8-10 % in revenue (not rates) due to higher interest rates.
- **Charges for Services**-We expect this source of revenue to remain constant over the 5 year period with slower demand and slower growth of services.
- **Donations**-this revenue is expected to flatten out at approximately \$40,000 per year during the 5 year period.
- **Other Financing Sources**-This category includes appropriated fund balance, transfers from other funds and miscellaneous revenues.

Expenditures

- **Salaries and Wages**-This expenditure component has remained relatively stable from FY 09-11. In FY 13, salaries and wages were increased by approximately 4%. This will affect future budgets; therefore, this component is forecast to rise by 1.5% per year.
- **Fringe Benefits**-In FY 17 benefits were increased due to increasing pension obligations, health care costs, and salary increases. We expect benefits to rise by 2.5% per year.
- **Operating Costs**-these costs have remained steady or decreased over the past 3 years. We expect to see these costs to remain at little or no increase. Further, as budgets constrict, and as personnel are removed from the payroll, it is expected that operational costs will also be decreased.



Five Year Financial Forecast

- Debt Service-General Fund debt is expected to slowly decline over the next 5 years. If the potential bond referendum passes in May 2018 as projected, debt service will increase significantly.
- Education, Including Debt-This component is expected to rise at or greater than the rate of inflation. Historically, the largest share of the General Fund expenditures goes to education and debt. The State is in the process of shifting to local government a greater share of the school costs and therefore this component is expected to rise at greater than the cost of living.
- Other-This category contains contingency funds, undistributed benefits and grants among other accounts. Although it has been erratic in growth and contraction in the past, this component is forecast to remain at the FY 12 level or less.

Enterprise Fund Assumptions

Revenues

- Charges for Services-Over the projection period, demand will be slightly below historic norms due to the recession, generating lower increases in the revenue base. A growth rate of 1% is considered to be realistic through FY 15 and increasing slowly thereafter. FY17 shows a slight increase over previous year's budgets.
- Other Revenues-Investment earnings, grants and appropriated retained earnings make up the majority of this category of revenue. These revenues are expected to remain flat with grants/loans made to the county in prior years by the State will be fulfilled.

Expenditures

- Salaries and Wages-This component is expected to rise about 2.5 % per year just as other County employees, based on the prior fiscal years cost of living, step and benefit increases. There is a cost of living budgeted in FY18 of 2.0%.
- Fringe Benefits-An expected increase of 2.5% per year based on the General Fund assumptions outlined above.
- Operating Costs-These costs are expected to stabilize in the 5 year forecast, primarily due to slower than usual growth and the completion of the upgrade and expansion of the Water Pollution Control Plant (WPCP).
- Capital Outlay-This expenditure is expected to remain at consistent levels due completion of the WPCP and the East Moore Water District Project.

Internal Service Fund Assumptions

Revenues and Expenditures

This fund is composed of Risk Management. Since this is an internal service department, their revenues and expenditures should equal and are earned from departments and functions they serve in county government. An overall increase in expense and revenue is built into budgets in the operating funds for services provided by internal service departments and therefore to include it here would overstate the forecast. FY18 remains flat as compared to FY17. Health Insurance costs remain at \$8,400 per full-time employee per fiscal year.

Five Year Financial Forecast



Special Revenue Funds

Revenues

This fund is made up of the Emergency Medical Service Fund (EMS), E911 Emergency Telephone System (E911), Soil and Water Conservation and Transportation Services.

- **Advanced Life Support Tax**-Since this tax is collected on the same basis as the property tax, the same assumptions are made as in the General Fund. The tax rate for Advanced Life Support Tax has increased from \$.02/\$100 value in FY17 to \$.03/\$100 value in FY18.
- **Charges for Services**-In the Transportation Fund, we expect demand to grow at a rate of 1 to 1.5% per year thus increasing this revenue which makes up 55% of the revenue of the department.
- **Other Revenues**-Other revenues such as medical reimbursements and grants are expected to be level in the forecast period. Medicaid cost reimbursements may decrease, but we have no current basis to determine how much it will decrease.

Expenditures

- **Salaries and Wages, Fringe Benefits**-These costs will mirror the increases for all employees as stated above for the General Fund.
- **Operating Costs**-In the EMS fund, we expect costs to go up slightly in advance of the Consumer Price Index. This is calculated at 2% per year for this forecast. In Transportation Services, we expect the costs to continue to rise due to fuel costs by 1.5% per year. However, this increase is expected to be offset by an increase in revenue because of greater demand.

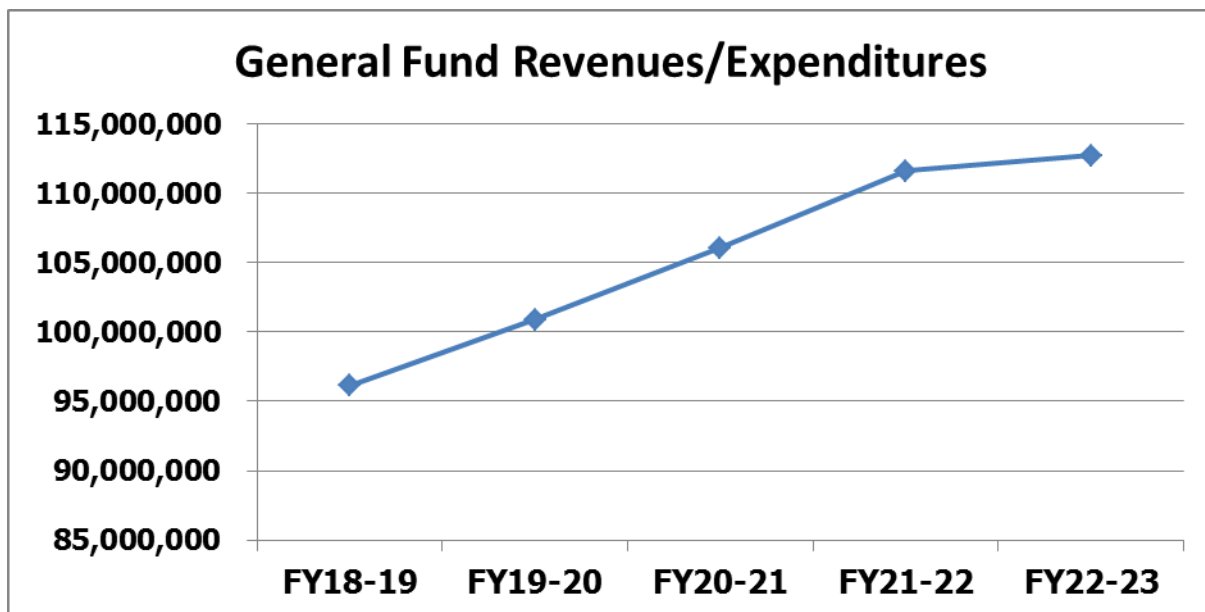


Five Year Financial Forecast

The following is a presentation of the five year financial forecast for the General fund.

REVENUES	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
Property Tax	55,611,895	57,836,371	60,149,826	62,555,819	63,181,377
Sales Tax	17,400,136	18,618,146	19,921,416	21,315,915	21,529,074
Other Taxes & Licenses	690,000	724,500	760,725	798,761	806,749
Unrestricted Governmental	195,940	197,899	199,878	201,877	203,896
Restricted Governmental	10,588,993	10,620,760	10,652,622	10,684,580	10,791,426
Investments	250,000	300,000	360,000	432,000	436,320
Charges for Services	8,100,000	9,315,000	10,712,250	12,319,088	12,442,278
Donations	37,370	37,744	38,121	38,502	38,887
Other Revenue	3,261,933	3,265,195	3,268,460	3,271,729	3,304,446
Total	96,136,267	100,915,614	106,063,298	111,618,270	112,734,453

EXPENDITURES	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
Salaries & Wages	24,437,934	25,415,451	26,432,069	27,489,352	27,888,926
Benefits	7,701,012	8,009,052	8,329,415	8,662,591	8,755,126
Operating Costs	12,672,702	12,926,156	13,184,679	13,629,630	13,424,815
Debts	6,061,907	6,365,002	6,683,252	7,017,415	7,298,112
Education, including Debt	40,123,481	42,957,936	46,087,027	49,160,024	49,651,624
Other Expenditures	5,139,231	5,242,016	5,346,856	5,659,258	5,715,851
Total	96,136,267	100,915,614	106,063,298	111,618,270	112,734,453

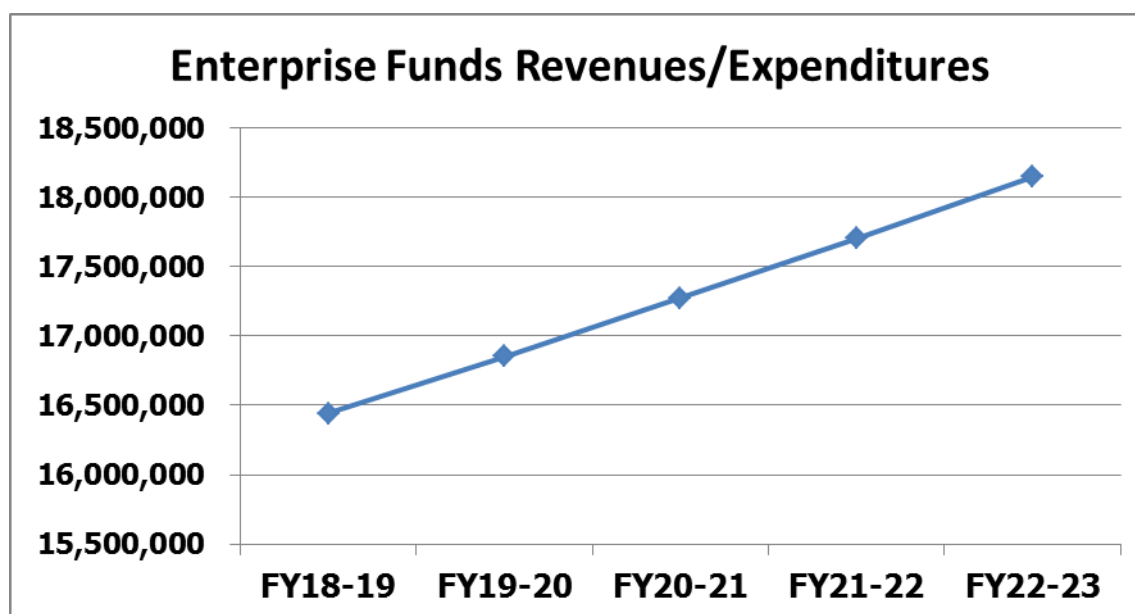


Five Year Financial Forecast



The following is a presentation of the five year financial forecast for the enterprise funds.

REVENUES	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
Charges for Services	16,440,343	16,851,352	17,272,635	17,704,451	18,147,063
Other Revenue	-	-	-	-	-
Total	16,440,343	16,851,352	17,272,635	17,704,451	18,147,063
EXPENSES	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
Salaries & Wages	2,523,100	2,586,178	2,650,832	2,717,103	2,785,030
Benefits	883,085	905,162	927,791	950,986	974,761
Operating Costs	8,165,910	8,370,058	8,579,309	8,793,792	9,013,637
Capital Outlay	1,275,066	1,306,943	1,339,616	1,373,107	1,407,434
Transfer to Capital Reserve	514,405	527,265	540,447	553,958	567,807
Other Expense-Debt Service	3,078,777	3,155,746	3,234,640	3,315,506	3,398,394
Total	16,440,343	16,851,352	17,272,635	17,704,451	18,147,063

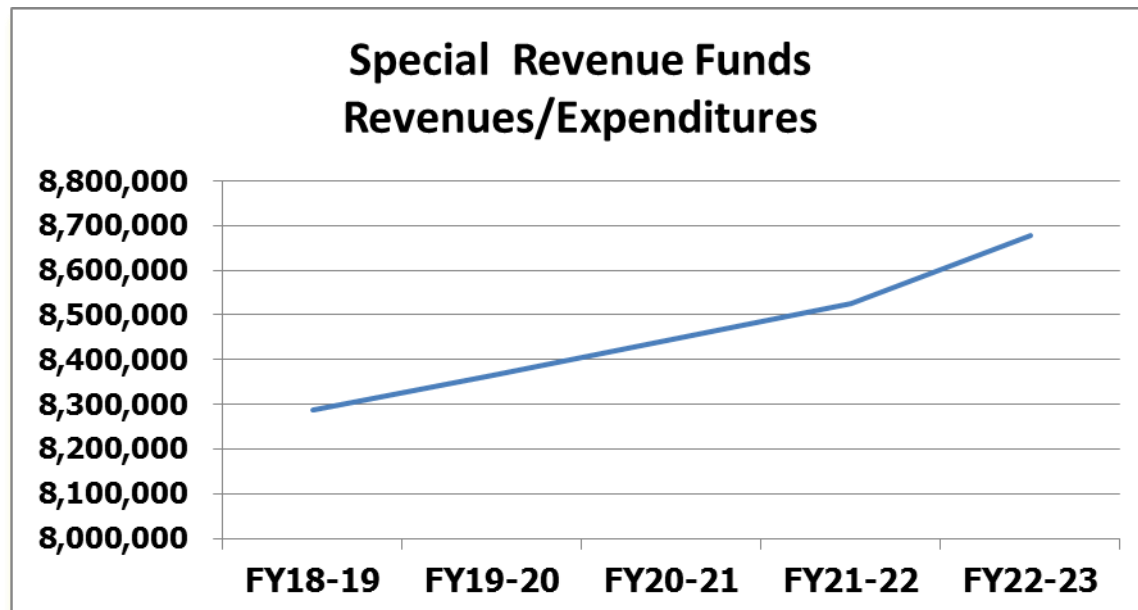




Five Year Financial Forecast

The following is a presentation of the five year financial forecast for the Special Revenue funds.

REVENUES	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
ALS Tax	3,581,090	3,616,901	3,653,070	3,689,601	3,726,497
E911 PSAP	413,395	413,395	413,395	413,395	428,350
Charges for Services	3,759,442	3,797,036	3,835,007	3,873,357	3,912,090
Restricted Governmental	522,415	527,639	532,916	538,245	600,000
Other Revenue	10,000	10,100	10,201	10,303	10,500
Total	8,286,342	8,365,071	8,444,588	8,524,900	8,677,437
EXPENDITURES	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
Salaries & Wages	3,400,216	3,503,006	3,607,496	3,713,713	3,786,392
Benefits	957,168	976,311	995,837	1,015,753	1,036,068
Operating Costs	2,857,191	2,792,551	2,726,191	2,658,068	3,224,077
Capital Outlay	1,066,284	1,087,610	1,109,361	1,131,548	625,000
Other Expenditures	5,483	5,593	5,704	5,818	5,900
Total	8,286,342	8,365,071	8,444,588	8,524,900	8,677,437





About Moore County

Moore County, North Carolina, with a population of 94,352 comprises an area of approximately 705.49 square miles. There are eleven incorporated towns in Moore County-Aberdeen, Cameron, Carthage, Foxfire Village, Pinebluff, Pinehurst, Robbins, Southern Pines, Taylortown, Vass and Whispering Pines. Carthage is the County Seat. Moore County is located in the Sandhills area of the south-central portion of the state and is known for its' world class golf courses and equestrian activities.

The form of government for Moore County, which was founded in 1783, is the County Manager Administrator form of government. The five members of the Board of Commissioners are elected for staggered terms of four years. The Board of Commissioners, which acts as the County's legislative and policy making body, appoints the County Manager whose responsibility is to implement the legislative acts and policies of the Board. The County's 633 person workforce provides basic County services such as Social Services, Public Health, Sheriff, Board of Elections, Register of Deeds, Public Works, Water and Sewer Services, Parks and Recreation and many more.

From a historical perspective, archeological findings indicate that Indians of the Siouan family inhabited the area that is now Moore County formed as early as the beginning of the sixth century, until about 400 years ago. They hunted and camped throughout the area and, in places, settled in villages. A well-used Indian trail, which crosses the County, is thought to have first been beaten out by buffaloes on their annual migrations from the piedmont to the coastal marshes. This trail, which later came to be known as the Yadkin Road, played an important role in the early settlement of Moore County.

The earliest European settlers came to the region about 1739. During the ensuing years, additional settlers, largely English, Ulster Scots, and Germans moved into the area, traveling down the "Great Wagon Road" from Pennsylvania or up the Cape Fear River Valley from Wilmington. Most settled on the fertile lands of the "clay country" along the Deep River in northern Moore County. By the mid-1750's, the area was sparsely, but evenly settled.

The next twenty years saw a large influx of settlers, particularly Highland Scots, who immigrated to the colonies to escape the harsh economic and political conditions which existed in Scotland at the time. These Highlanders settled in the Sandhills of the southeast, an area bypassed by earlier settlers due to the pooriness of the soil. The industrious Scots, making the best of what they had, soon established the manufacture of naval stores as a major industry of the vast forests of longleaf pines.

The American Revolution curtailed the influx of settlers to the area and set the stage for bitter conflict. The Highlanders, who had taken an oath of allegiance to the King of England before leaving Scotland, remained loyal to the British throne; settlers in the "clay country" supported independence. Although no major battles were fought in Moore County, the guerrilla warfare between the two factions was bloody. The Highlanders paid dearly for their political views after the defeat of the British, facing the scorn of their neighbors, and in some cases, confiscation of their property and exile from the State.

In 1783, shortly after the end of the American Revolution, Moore, until that time a part of Cumberland, officially became a County. The new County was named for Alfred Moore of Brunswick, a famous militia colonel in the Revolution, and later a Judge of the Supreme Court of the United States. The citizens quickly



Supplemental Information

set about establishing their government. As the area recovered from the disrupting effects of the war and began to prosper, some schools were built and several industries flourished in the northern part of the County, including a gun factory in Robbins and a carriage factory in Carthage. The Sandhills area continued to lag behind.

The Civil War put an end to all progress, as every able-bodied man went to war. After the war, Moore County had a long struggle to recovery. But, in the 1870's, the Raleigh and Augusta Railroad came through the Sandhills, providing a means to ship the products of the pine forests. Little towns sprang up every ten miles or so along the line to serve as shipping points.

During the 1880s, yet another industry developed in the Sandhills. At that time, there were a number of human ailments for which the only treatment was fresh air and mineral water. The area had an abundance of both, and plenty of cheap land. Town sites were laid out up and down the rail line. Soon, people wishing to improve their health or seeking "refuge from the northern blizzard" began to flock to the resort towns. Shaw's Ridge, later incorporated as Southern Pines, became the most popular. Several years later, in 1895 Pinehurst was built; a complete resort village with an elegant inn, electricity, and a telephone system.

During the 20th century, Moore County continued to expand becoming best known for golf and equestrian activities. It is a destination point for those wishing to enjoy golf and horses, but also for those seeking the ideal place to retire.

The following is demographic information about Moore County which was updated in 2015 following the 2010 census. The estimated population as of July 1, 2016 and 2015 data is listed below:

• Population 2015	94,352
• Population Estimates as of July 1, 2016	95,776
• Change from 2010 to 2015	+6.9%
• Percent of persons under 5 years of age	5.4%
• Percent of persons between 5 and 18	21.2%
• Percent of persons between 18 and 65	24.0%
• Percent of females	52.1%
• Percent of white persons	82.7%
• Percent of black persons	12.9%

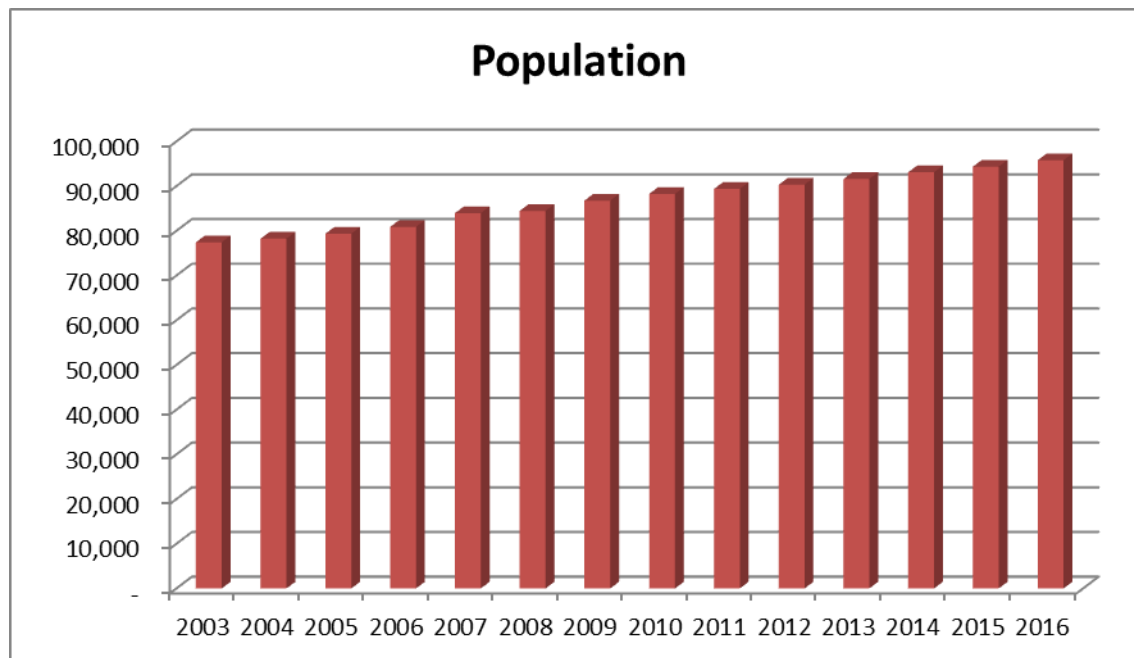
The above information reflects the fact that Moore County has a strong retirement community, which is driving the demographics for the area.

Supplemental Information



The population of Moore County continues to grow at a steady rate. The County's unemployment rate, while at 4.1% on June 30, 2017, is better than most surrounding counties and is better than the state average.

Fiscal Year	Population	Median Age	School Enrollment	Unemployment Rate
2003	77,424	42.76	11,331	7.20%
2004	78,226	43.04	11,711	5.90%
2005	79,342	43.32	11,937	5.40%
2006	80,867	43.52	12,014	4.80%
2007	83,933	44.80	12,294	4.80%
2008	84,435	45.00	12,334	4.90%
2009	86,754	45.00	12,270	8.60%
2010	88,247	45.00	12,280	10.80%
2011	89,352	45.00	12,842	8.70%
2012	90,302	45.00	12,828	8.90%
2013	91,576	46.00	12,707	8.82%
2014	93,077	46.00	13,056	6.00%
2015	94,352	46.00	13,056	5.10%
2016	95,776	46.00	13,400	4.10%

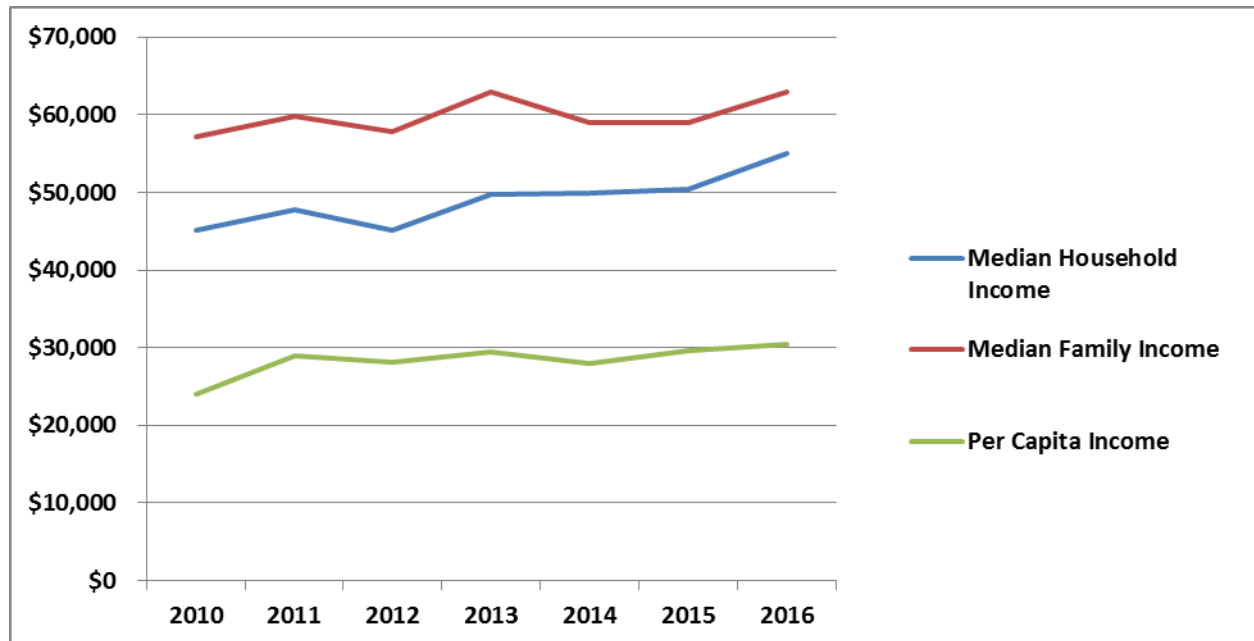




Supplemental Information

The Per Capita income for Moore County has steadily increased until 2014. In 2015 there was a slight increase due to the economic shift in median family income. In 2016 there are signs of the economy shifting for the better.

Fiscal Year	Median Household Income	Median Family Income	Per Capita Income
2010	\$45,193	\$57,086	\$24,063
2011	\$47,692	\$59,854	\$28,890
2012	\$45,158	\$57,743	\$28,126
2013	\$49,763	\$62,889	\$29,478
2014	\$49,959	\$59,016	\$27,964
2015	\$50,393	\$59,027	\$29,570
2016	\$55,085	\$62,914	\$30,374



Supplemental Information



The following charts list the major employers for Moore County and the major tax payers for Moore County. The top ten tax payers make up about 3.24% of the total revenues for the County. Much of that value is related to the golf resorts and the golf industry. This information is as of July 1, 2017.

Employer	Employees	Rank
First Health of the Carolinas	3000 & OVER	1
Moore County Schools	1000 & OVER	2
Pinehurst, Inc.	1000 & OVER	3
County of Moore	500-999	4
Sandhills Community College	500-999	5
St. Joseph of the Pines	500-999	6
Wal-Mart Associates, Inc.	250-499	7
Pinehurst Medical Clinic, Inc.	250-499	8
Harris Teeter	250-499	9
Food Lion	250-499	10

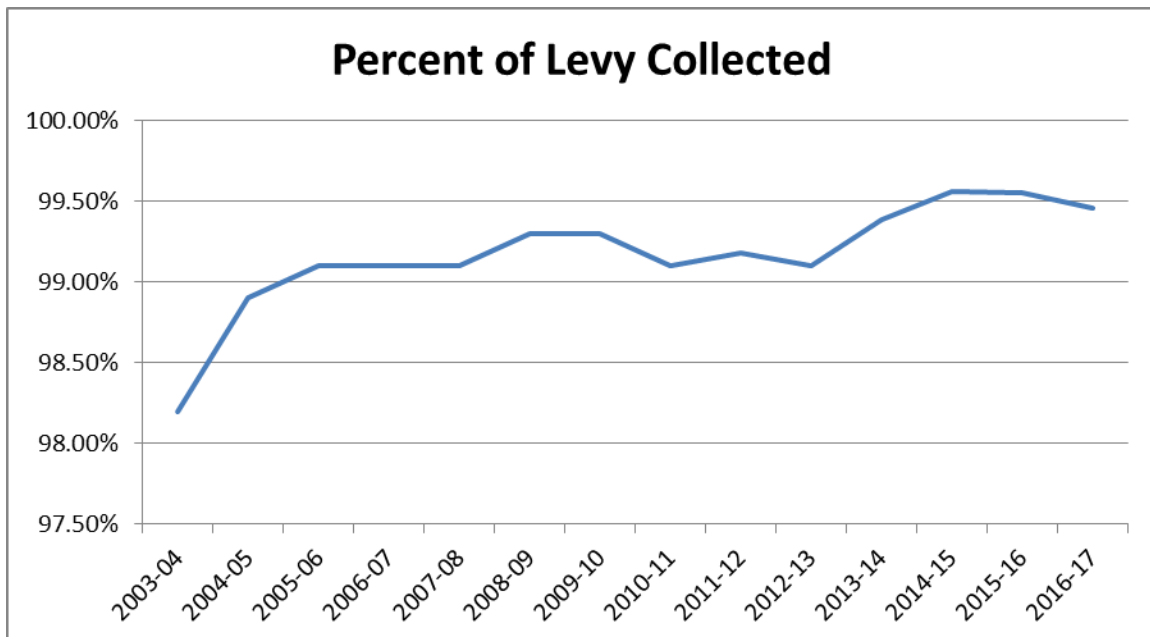
Tax Payer	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
Resorts of Pinehurst	90,848,160	1	0.76%
Duke Energy Progress, Inc	86,584,243	2	0.72%
Pinehurst, Inc.	47,766,440	3	0.40%
Pinehurst Medical Group, LLC	25,997,610	4	0.22%
Pinehurst Surgical Clinic	25,473,350	5	0.21%
Hawthorne Pinecrest, LLC	24,757,900	6	0.21%
Randolph Electric Memb Corp	24,383,076	7	0.20%
Hendricks Southern Pines LLC	23,801,040	8	0.20%
Park at Clearwater LLC	21,486,110	9	0.18%
Morganton Park LLC	18,967,690	10	0.16%
Total Assessed Valuation of Top 10	390,065,619		3.25%
Balance of Assessed Valuation	11,616,746,804		96.75%
Total Assessed Valuation 2016-2017	12,006,812,423		100.00%



Supplemental Information

Moore County has had an extremely high tax collection rate of over 99% for 20+ years. The tax payers in Moore County deserve a lot of credit for paying their share of property taxes in a timely manner. Also, the tax department deserves a lot of credit for working with tax payers to make this a reality.

Fiscal Year	Total Tax Levy	Amount Collected	Percent of Levy	Collections in Subsequent Years	Revised Amount Collected	Percent of Levy
2003-04	\$30,771,000	\$30,225,000	98.20%	\$289,000	\$30,514,000	99.10%
2004-05	\$36,416,000	\$36,019,000	98.90%	\$431,000	\$36,450,000	99.90%
2005-06	\$37,215,000	\$36,892,000	99.10%	\$351,000	\$37,243,000	99.90%
2006-07	\$37,353,000	\$37,025,000	99.10%	\$299,000	\$37,324,000	99.90%
2007-08	\$38,775,000	\$38,442,000	99.10%	\$278,000	\$38,720,000	99.90%
2008-09	\$49,934,000	\$49,574,000	99.30%	\$269,000	\$49,843,000	99.80%
2009-10	\$54,958,000	\$54,564,000	99.30%	\$316,000	\$54,881,000	99.90%
2010-11	\$54,434,000	\$53,939,000	99.10%	\$329,000	\$54,268,000	99.70%
2011-12	\$54,684,000	\$54,236,000	99.18%	\$403,000	\$54,639,000	99.92%
2012-13	\$55,370,000	\$54,870,000	99.10%	\$486,000	\$55,356,000	99.90%
2013-14	\$56,115,394	\$55,771,067	99.39%	\$398,869	\$56,169,936	99.90%
2014-15	\$57,792,838	\$57,539,320	99.56%	\$427,489	\$57,966,809	99.70%
2015-16	\$55,773,331	\$55,524,300	99.55%	\$182,931	\$55,707,231	99.88%
2016-17	\$57,063,726	\$56,752,908	99.46%	\$229,300	\$56,982,208	99.85%

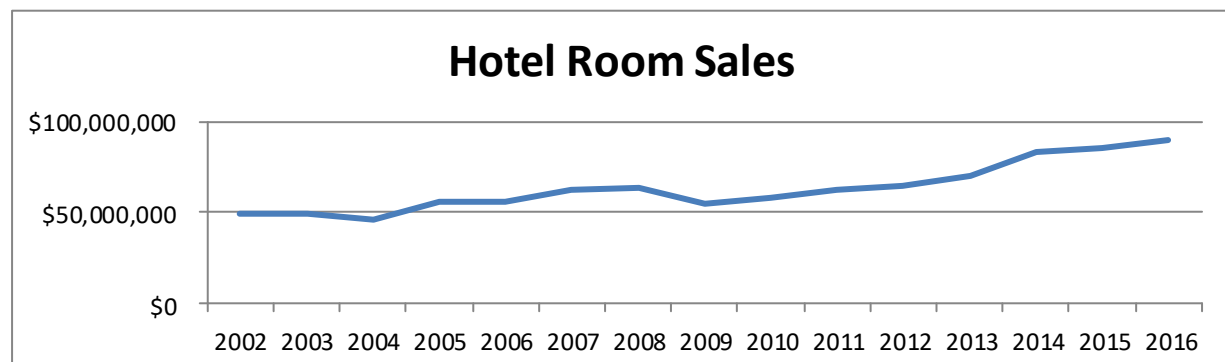
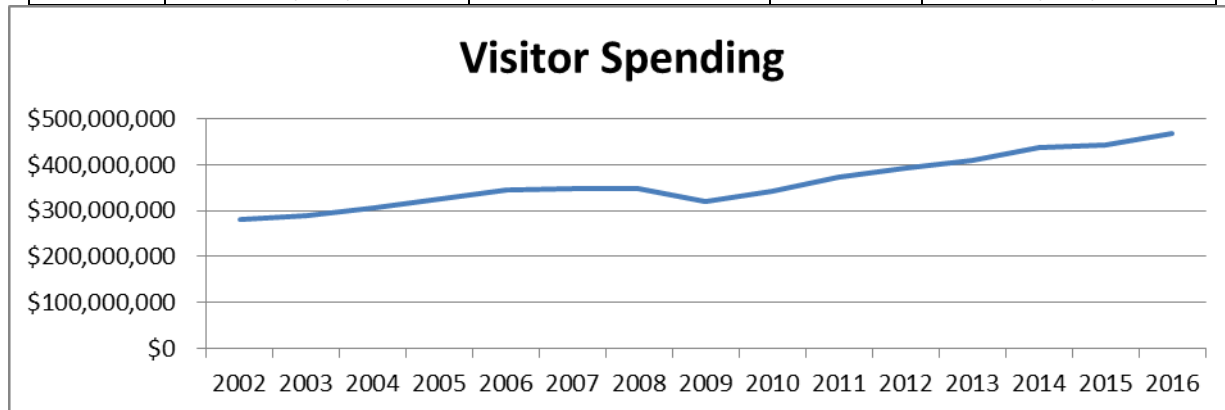


Supplemental Information



The Moore County Convention and Visitor's Bureau (CVB) was created by the North Carolina General Assembly to promote the tourism and convention business in Moore County. The County includes the CVB in the annual budget as a component unit and provides the accounting services for a fee. The CVB has an independent Board. Revenue to the travel and tourism industry has mirrored the economy and based on the charts, FY09-10 was impacted the most by the economic downturn with a 14% reduction from the previous fiscal year. Beginning in FY2011 the County's Tourism sector has rebounded, culminating with the 2014 U.S. Open Championships impact and a 43% increase in hotel sales over the four year period.

Fiscal Year	Visitor Spending	Hotel Occupancy	Hotel Avg. Daily Rate	Hotel Room Sales
2002	\$279,850,000	53%	\$104.10	\$49,151,930
2003	\$290,100,000	53%	\$105.10	\$49,342,479
2004	\$305,150,000	50%	\$99.68	\$45,479,000
2005	\$326,050,000	54%	\$110.26	\$56,106,864
2006	\$346,170,000	54%	\$104.62	\$55,922,729
2007	\$349,070,000	54%	\$117.22	\$62,843,049
2008	\$349,346,000	52%	\$119.80	\$63,576,434
2009	\$321,230,000	49%	\$108.34	\$54,889,979
2010	\$342,250,000	52%	\$106.37	\$58,225,462
2011	\$374,210,000	55%	\$113.28	\$62,776,622
2012	\$392,160,000	55%	\$117.76	\$64,892,248
2013	\$409,900,000	55%	\$123.84	\$70,096,155
2014	\$438,920,000	58%	\$137.15	\$82,748,767
2015	\$441,840,000	60%	\$133.55	\$85,592,175
2016	\$468,860,000	61%	\$137.30	\$89,407,475





Budget Glossary

ALS – Advanced Life Support. Emergency Management services charges an ALS tax to all Moore County citizens.

Assigned Fund Balance – Internal constraints, lower level than committed for fund balance. Amounts that are intended to be used for a specific purpose, but are neither restricted or committed. Assignments can occur any time before issuance of financial statements, they can be delegated by the Board to the Manager or another official of the County.

Available Fund Balance – Your available balance is the amount you can spend.

Balanced Budget – A balanced budget occurs when the total sum of revenues equals the total sum of expenditures.

Budget Amendment (BA) – Used to increase the overall budgeted revenues and expenditures within a fund. The total increase in revenue must equal the total increase in expenditures to balance. The budget amendment reflects changes that occur throughout the year to the original budget.

Budget Transfer (BT) – A budget transfer increases or decreases the budget available to spend during the current year, but does not increase or decrease the overall budgeted revenues and expenditures. A BT is used to show an increase to one budget line item with an offsetting decrease in another line item and does not change the overall total budget.

Capital Expenditure – Money spent by a business or organization on acquiring or maintaining fixed assets, such as land, buildings and equipment with a threshold of \$5,000 or more.

Capital Improvements Program - A plan for capital expenditures which provides long-lasting physical improvements to be incurred over a fixed period of several future years.

Capital Reserve - An account used to indicate that a portion of a fund's balance is legally restricted for a specific capital purpose and is, therefore, not available for general appropriation.

Carry Forward Encumbrance – A budget amendment that is added to the next fiscal year budget for the amount of outstanding commitments or purchase orders from the prior fiscal year. This encumbrance increases the overall original budget total in the new fiscal year.

Cash Management - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

CAFR – Comprehensive Annual Financial Report (CAFR) is a set of governmental financial statements comprising the financial report of a governmental entity that complies with the accounting requirements set by the Governmental Accounting Standards Board (GASB).

Category - A consolidation of expenditures to measure personnel, operations, capital, contingency, special appropriations, debt service, transfers, and pro rata administrative services activities.

Classification - Assignment of a position title and an associated pay range based on the job skills required for a particular position.

Budget Glossary



Cost of Living Adjustment (COLA) – An increase in wages or salary to compensate for an increase in the cost of living.

Committed Fund Balance – Internal constraints at the highest (Board) level-do not expire, require Board action to undo.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Critical Measure or Thinking – The objective analysis of facts to form a judgment. The subject is complex, and there are several different definitions which generally include the rational, skeptical, unbiased analysis or evaluation of factual evidence.

Dashboard – a data visualization tool that displays the current status of metrics and key performance indicators. Dashboards consolidate and arrange numbers, metrics and sometimes performance scorecards on a single sheet to give an overview for that particular performance measure.

Debt Service - The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Department - An organizational unit responsible for carrying out a major governmental function.

Depreciation - The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

Disbursement - Payment for goods and services in cash or by check.

Earmark - To designate funds for a specific use.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside, or commit funds for future expenditures.

Enterprise Fund - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for the services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer.

ESAC – Emergency Services Advisory Committee

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Commissioners.

Expenditure - The outflow of funds for assets that are incurred or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

Expenses - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest and other charges.



Budget Glossary

Fiscal Policy - The financial policy, adopted by the Board of Commissioners, and used by the County staff in budgetary and financial matters.

Fiscal Year (FY) - The time period designating the beginning and ending period for recording financial transactions. The County of Moore's fiscal year begins July 1st and ends June 30th.

Fixed Assets - Assets of long-term character which are intended to continue to be held or used by the County, including land, buildings, machinery, furniture and other equipment.

FTE – Full-time equivalent is the ratio of the total number of paid hours during a period (part time, full time and contracted) by the number of working hours in that period Mondays through Fridays. The ratio units are FTE units or equivalent employees working full-time. In other words, one FTE is equivalent to one employee working full-time.

Function - A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal, or a major service.

Fund - An accounting entity that possesses a set of self-balancing accounts and records all financial transactions for specific activities or government functions.

Fund Balance - Fund balance is the amount of assets in excess of the liabilities appropriated for expenditure, and is therefore also known as surplus funds.

Fund Balance Appropriated - A budgetary amount representing the fund's equity to be used to offset expenditures. Fund balance appropriated cannot exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year preceding the budget year.

General Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP encompasses the conventions; rules and procedures necessary to define accepted accounting practices.

GASB – The acronym used for General Accounting Standards Board.

GFOA – The acronym used for Government Finance Officers Association of the United States and Canada.

General Fund – The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes and other types of revenue. This fund usually includes most of the basic operating services, such as the Sheriff's department, Public Safety, Parks and Recreation, Administration, Finance, Planning and Community Development, as examples.

General Ledger – A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements. Repayment of these bonds is usually made from the General Fund, and the bonds are backed by the full faith and credit of the issuing government.

Budget Glossary



Geographic Information System (GIS) – A County database, including hardware, software, and personnel. This system is to be utilized as a planning tool by County departments.

Goal - A statement of broad direction, purpose, or intent based on the needs of the community.

Grant - A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed by the grantee.

Inter-fund Transfers - Amounts transferred from one fund to another.

Intergovernmental Revenue - Revenue received from another government for a specified purpose.

Internal Service Fund- A fund which permits the accounting transactions of the activity involved to be isolated and the activity's full costs to be passed on to the departments and agencies that use the service.

Inventory - A detailed listing of property currently held by the government.

Investment Earnings - Revenue earned on investments with a third party. The County uses a pooled cash system, investing the total amount of cash regardless of fund boundaries. The interest earned is then allocated back to individual funds by average cash balance in that fund.

JCPC – Juvenile Crime Prevention Council grant received by Moore County to fund the Youth Services Department.

Lease-Purchase Agreement - An agreement that conveys the right to property or equipment for a stated period of time. It allows the County to spread the cost of the acquisition over several budget years.

Levy - To impose taxes, special assessments, or service charges for the support of County activities.

Line Item Budget - A budget that lists each expenditure category (salaries, material, telephone, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Local Government Budget and Fiscal Control Act - This act governs all financial activities of local Governments within the State of North Carolina.

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

Maturities - The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

Modified Accrual Accounting - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and un-matured principal and interest on general long term debt is recognized when due.

Non-Spendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.



Budget Glossary

Objectives - A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. An objective should imply a specific standard of performance for a given program.

Operating Expenses - The portion of the budget pertaining to the daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, and travel.

Operating Transfers - Routine and/or recurring transfers of assets between funds.

Ordinance – An authoritative rule or law, decree or command; a law or regulation made and passed by a government.

Performance Measures - Descriptions of a program's effectiveness, or efficiency (i.e., response time to public requests, frequency of document updates). These are designed to evaluate how you are performing in your roll and to identify any areas where training may be required.

Personnel - General category that includes salaries and wages, pensions, health insurance and other fringe benefits.

Productivity - A measure of the increase of service output of County programs compared to the per unit resource input invested.

Program - An organized set of related work activities that are directed toward accomplishing a common goal. Each County department is usually responsible for a number of related service programs.

Property Tax - Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Proprietary - A government's continuing business type activities.

Reclassification - Change in a position title and/or the associated pay range based on changes in the job skills required for a given position.

Restricted Funds – External restrictions (laws, grantors)

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise Fund.

Reserve - A portion of fund balance earmarked to indicate what is not available for expenditure, or is legally segregated for a specific future use.

Resolution – a decision on some matter; verdict; judgement. Written documentation on a process approved by the Board of Commissioners determining the purpose, action, method, procedure, etc.

Restricted Fund Balance – Should be reported when constraints placed on the use of resources are either (a) Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Budget Glossary



Restricted Intergovernmental Revenues - Grants, entitlements, and shared revenues which are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent.

Resources - Assets that can be used to fund expenditures. These can be such things as property taxes, user fees, beginning fund balance, or working capital.

Revaluation - Assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes by the Moore County Tax Department. Under State law, all property must be revalued no less frequently than once every four years.

Revenue - Funds which the government receives as income, including tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds - Bonds which principal and interest are payable exclusively from earnings of an Enterprise Fund. Such bonds sometimes also contain a mortgage on the fund's property.

Service Level - Service(s) or product(s) which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue - Revenues that are classified according to their source or point of origin.

Special Revenue Fund - A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.

Tax Base - The assessed valuation of all taxable real and personal property.

Unassigned Fund Balance – No external or internal constraints on the fund balance. This is the lowest classification for the General Fund. This is the amount that has not been reported in any other classification on the County Financial Statements.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditures.

VFIS – Volunteer Firemen's Insurance Services, Incorporated.

